

ED 399 854

HE 029 486

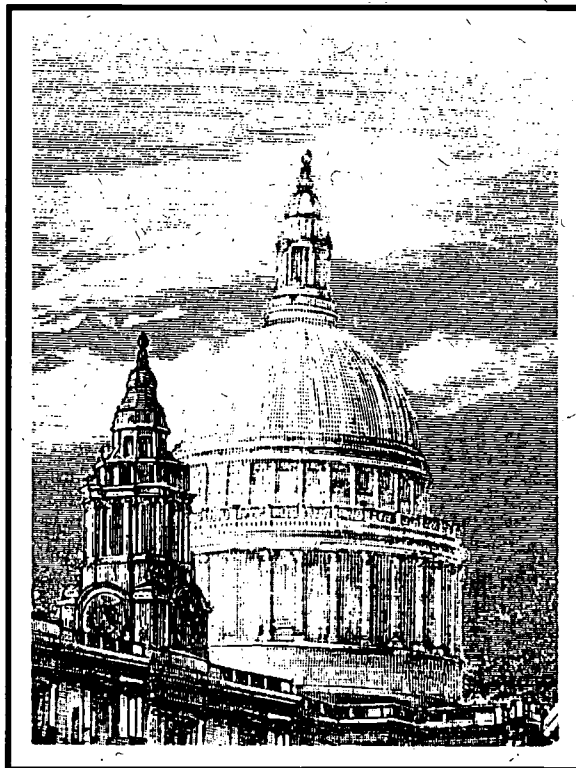
AUTHOR Hines, Edward R.; Pruyne, Gwen B.
TITLE State Higher Education Appropriations, 1994-95.
INSTITUTION State Higher Education Executive Officers Association.
REPORT NO ISBN-1-881543-06-4
PUB DATE Mar 95
NOTE 66p.; For the 1993-94 edition, see ED 371 706.
AVAILABLE FROM State Higher Education Executive Officers, 707 Seventeenth Street, Suite 2700, Denver, CO 80202-3427 (\$15).
PUB TYPE Statistical Data (110)
EDRS PRICE MF01/PC03 Plus Postage.
DESCRIPTORS Access to Education; Community Colleges; Economic Factors; *Educational Demand; *Educational Trends; *Financial Support; Higher Education; Private Colleges; Public Colleges; *State Aid; State Government; State Legislation; State Universities; Student Financial Aid; *Tax Effort; Trend Analysis

ABSTRACT

This report describes and analyzes state support for higher education in fiscal year 1995 in tables, graphs, and text. The report provides: an analysis of funding trends nationwide; a national map showing percentages of 2-year gains for all states; a table showing appropriations amounts by state for the most recent 3 years as well as percentage changes; a table showing state tax appropriations per capita and per \$1,000 of personal income, local tax appropriations, and national rankings; and individual state tables showing total state tax appropriations for higher education. The report finds that growth of the national economy has favored state budgets. With an increase in the amount of \$1.7 billion in state support in fiscal year 1995, the total state support for higher education now exceeds \$42 billion. Although some states have seen great increases in support, others have not. Support increased 45 percent in Mississippi, while in Oregon, it declined 10 percent. Many states in the South and West face pressing demands for access from growing populations while other states, with a stagnation of traditional-age students, see increasing demand for adult education and work force retraining. (Contains 25 references.) (JLS)

* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *

State Higher Education Appropriations 1994-95



U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION
CENTER (ERIC)

- ☒ This document has been reproduced as received from the person or organization originating it.
- ☐ Minor changes have been made to improve reproduction quality.
- Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

SHEEO


State Higher Education Executive Officers

"PERMISSION TO REPRODUCE THIS
MATERIAL HAS BEEN GRANTED BY

SHEEO

TO THE EDUCATIONAL RESOURCES
INFORMATION CENTER (ERIC)."

NE 029486



State Higher Education Appropriations 1994–95

Edward R. Hines
Gwen B. Pruyne
Illinois State University

State Higher Education Executive Officers
707 Seventeenth Street, Suite 2700
Denver, Colorado 80202-3427

SHEEO

March 1995

© Copyright 1995
by the
State Higher Education Executive Officers
All rights reserved

Additional copies of this report are available for \$15 prepaid from:

State Higher Education Executive Officers
707 Seventeenth Street, Suite 2700
Denver, Colorado 80202-3427
Telephone: 303-299-3686
FAX: 303-296-8332

Microcomputer disks of the appropriations data are available from:

Center for Higher Education
5900 EAF
Illinois State University Normal, IL 61761

The data are in tabular form for each state for each fiscal year since FY 1977.

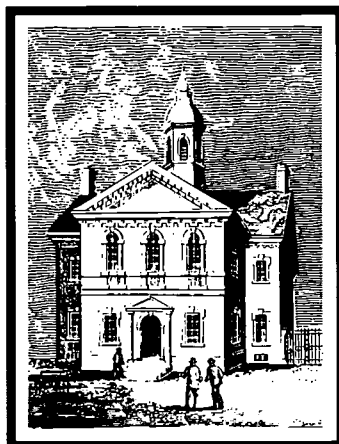
The software program used is LOTUS 1-2-3, Release 2.01.

Price: \$25.00 (prepayment preferred)

For more information, please telephone Gwen B. Pruyne. 309-438-5405.

ISBN 1-881543-06-4

Contents



List of Figures	iv
List of Tables	iv
Preface	v
Acknowledgments	vi
Dedication	vii
State Higher Education Appropriations: 1994–95	1
National Tables and Comparative Measures	15
Local Tax Appropriations	18
Local Tax Funds Appropriated for Operating Expenses of Higher Education, Fiscal Year 1994–95	19
State-by-State Appropriations	21
Nature of the Data	21
Major Data Characteristics	21
What the Figures are Intended to Mean	22
State Tables	24
References	56

List of Figures

Figure 1.	State Appropriations for Higher Education 1975–95.....	6
Figure 2.	Quartile Map — Two-Year Changes.....	10
Figure 3.	Percentages of Two-Year Gain in Appropriations of State Tax Funds for Annual Operating Expenses of Higher Education in the 50 States	15

List of Tables

Table 1.	Changes in Appropriations in Dollars and Percentages for All States, FY85–95.....	5
Table 2.	Percentages of Two-Year Gain in Appropriations of State Tax Funds, FY95 Over FY93	7
Table 3.	Increasing, Identical, and Decreasing Two-Year Percentage Gains, Compared with Preceding Years?.....	7
Table 4.	Changes in Dollars and Percentages for Megastates	9
Table 5.	Comparison of Revenue Capacity, Willingness, and Higher Education Effort, Percentage Increase, FY94–95	11
Table 6.	Appropriations of State Tax Funds for Operating Expenses of Higher Education for Fiscal Years 1984–85, 1992–93, 1993–94, and 1994–95, with Percentages of Gain Over the Most Recent One, Two, and 10 Years	16
Table 7.	Rankings of the States on Appropriations of State Tax Funds for Operating Expenses of Higher Education Per Capita and Per \$1,000 Personal Income, FY94–95	17
Table 8.	Summary of State Local Tax Fund Appropriations for Higher Education Operating Expenses	20

Preface

The steady growth of the national economy has favored state budgets. As Ed Hines notes, this year higher education received the largest increase in state support since the recession began. With the increase of \$1.7 billion in state support in FY95, the amount of support for higher education now exceeds \$42 billion.

But all states have not shared in this growth equally. In fact, this report shows an extraordinary range across the 50 states — from the 45% increase in state support in Mississippi over the past two years to the 10% decline in Oregon. This reflects varying degrees of economic recovery in states, and, the range of political support for and public attitudes toward taxation.

During the recent recession, “reorganization” and “redirection” were common watchwords. Higher education leaders reexamined ways to use resources more effectively while strengthening programs and services. This reshaping will undoubtedly continue as competition for funding increases.

This report serves as the document of record for state support for higher education. This year, the report includes a separate section on local tax appropriations. While we believe it is the most timely and thorough report currently available, readers should look beyond the data here for other important factors affecting the total resources available to a state and its institutions.

Enrollment trends and tuition increases are especially relevant in the current environment. Many states in the South and West face pressing demands for access

from growing populations and immigrants. Other states, while seeing a stagnation of traditional-age enrollments, see increasing demand for “workforce retraining” from adults. Still others are seeking to increase participation of groups who have been historically underenrolled in higher education. At the same time, tuition policy remains in flux. While tuition increases have moderated, they remain a significant alternative to cutbacks in state financial support.

In short, when drawing conclusions about the overall health of higher education in a given state, both enrollment and tuition trends must be combined with data on state and local appropriations.

For the most recent data on tuition, we recommend the annual report by the Washington Higher Education Coordinating Board entitled, *Tuition and Fee Rates: A National Comparison*. Readers will find that Kent Halstead provides an analysis of a variety of factors affecting the total per-student support available in the public sector in his report, *State Profiles: Financing Public Higher Education*, published by Research Associates in Washington. His data also include a 17-year historical base.

We hope that this report on state appropriations, combined with other national sources of data, will provide the latest information available for our readers. We welcome comments and suggestions for improvement.

James R. Mingle
Executive Director

Acknowledgments

This publication relies upon a nationwide network of higher education and state government officials in the 50 states. These individuals report legislative appropriations for operating expenses of higher education, which are published in monthly issues of *Grapevine*. *Grapevine* is published at the Center for Higher Education at Illinois State University and summarized in an October issue of *The Chronicle of Higher Education*.

State Higher Education Appropriations is the most complete and accurate compilation of the data, reflecting total state tax effort for all of higher education. This report also relies upon material furnished by individuals in the states, and their contributions are acknowledged with appreciation.

Rusty Higham, doctoral candidate in higher education administration at Illinois State University, devoted much of his assistantship to this effort. His careful attention to detail and conscientious effort to check all of the figures "one more time" were invaluable. Special thanks to Rusty for collecting data related to local taxes, a new addition to this report.

The many contributions of the *Grapevine* Advisory Committee, whose names are listed below, are recognized with gratitude. This group meets annually as part of the State Higher Education Finance Officers' annual meeting. In 1994, this meeting was held in Seattle, Washington.

Advisory Committee

Melodie E. Christal, SHEEO

Barbara Gittins, Utah Board of Regents

Larry Isaak, North Dakota University System

Lucy Lott, Mississippi Institutions of Higher Learning

James R. Mingle, SHEEO

J. Michael Mullen, State Council of Higher Education for Virginia

Robert Sweeney, American Association of State Colleges and Universities

Mark Wilcockson, Illinois Board of Higher Education

Dedication

This book is dedicated to Gwen B. Pruyne, who has completed 22 continuous years working with *Grapevine*. In 1972, Mrs. Pruyne began working with M. M. Chambers, who was editor and founder of *Grapevine*. Mrs. Pruyne's service continued with Dr. Chambers until his death in 1985, and she has continued as managing editor under Edward Hines' editorship to the present time.

Gwen Pruyne has devoted tireless effort and countless hours to the overall *Grapevine* operation. She serves as the managing editor, but her actual service has extended well beyond that official role. She is the primary telephone contact for the thousands of people who call upon *Grapevine* every year for "timely data circulated while current." She responds positively and efficiently to the myriad requests and always takes the time to ensure that people who call or write comprehend the nature of the data.

Her sense of responsibility and devotion to making *Grapevine* an accurate, comprehensive and timely source of information are recognized with genuine appreciation and gratitude, not only by the undersigned editor, but also by the many people in higher education and state government who have benefited from her counsel.

Gwen, we will miss you sorely, and we extend to you every good wish for a fulfilling retirement during which, we know, you will be pursuing your many other interests.

With gratitude,

Edward R. Hines
Editor and Professor

State Higher Education Appropriations: 1994–95

Introduction

The headlines were instructive. In January 1993, *The Chronicle of Higher Education* reported that there was “little relief in sight [as] higher education leaders said good-bye to 1992 and its deep cuts in college spending.” The same newspaper, one year later, noted that while “the worst may be over . . . only seeing will be believing” with regard to a possible return to prosperity (Lively and Mercer, 1993; Mercer and Lively, 1994).

After the two most negative years on record (FY92 and FY93), there was a degree of restoration in state higher education support in FY94, which has been followed by continued restoration in FY95, the current academic year. Yet, as this report will show, there is not a return to more normal conditions in state higher education support.

This purpose of this report is to place in context the campus figures for 1994–95. This can be accomplished by (1) examining recent trends in state government fiscal support of higher education operating budgets and (2) explaining why, despite some restoration, new conditions are not prevailing in higher education.

The Bleak Years

The *Grapevine* data base was established in 1958. Since that time, state tax appropriations figures have been collected annually, providing a record of the level of state tax support provided to colleges and

universities. Unlike other national data bases, *Grapevine* includes what could be called total state tax effort: amounts appropriated not only to public colleges and universities (including community colleges) but also to state higher education agencies, coordinating boards, and governing boards, as well as to state scholarship agencies and other state-level functions such as quality improvement funds, special funds for recruiting minority students, and agricultural extension services.

In the 1950s and 1960s, it was common to see annual percentage gains in excess of 20%. In the 1970s, the annual percentage gains were a bit less at about 15%. But, in the 1980s, for the first time, the annual percentage gains for higher education slipped to the single digits. Other than 1985, when the annual percentage gain edged above 10%, annual gains have consistently been 7% or less.

While higher education supporters sometime bemoan this lessening in state support, the fact remains that state support of higher education has exceeded inflation except for two years in the 1980s and twice so far in the 1990s (Hines, 1993). During FY92 and FY93, however, there were slowdowns in annual increases in state higher education support resulting in nationwide appropriations of about \$40 billion, then dropping under \$40 billion in FY93, returning in FY94 to the FY92 level of just over \$40 billion, and then moving ahead in FY95. For the first time on record, less money in current dollars was appropriated in FY93 than in the previous year. Thus, FY92 and FY93 can be described accurately as higher education's bleak years in state government support.

The reasons for the declining levels of support have to do with available revenues and competition for funds in state capitals as well as accountability, institutional mission, and purpose. Historically, whenever revenue is available, lawmakers have been willing to increase higher education appropriations. When taxation systems are stretched to the limit by demands exceeding revenue availability, however, mandated areas of expenditure have traditionally had higher priority than a discretionary area such as higher education. There is nothing in state statutes or legal precedence that mandates particular levels of spending for higher education or requires increases to keep up with inflation or any other measure. Thus, in the early 1990s the combination of a desire to hold the line on taxes and pressures to spend for elementary-secondary education, health care, corrections, and welfare resulted in reductions for higher education. In 1993, states' Medicaid expenditures surpassed higher education as the second largest outlay of state government (second to elementary-secondary education as the largest state governmental expenditure) (Brownstein, 1993).

Unlike the other times when a national recession caused temporary fiscal difficulties for higher education (for example, during the 1991–92 academic year), the events of the 1990s had multiple causes and deeper meaning. On the surface, the cause was fiscal, having to do with a lack of available state resources. But underneath, the causes were much more complex and reached into the broad attitudes of the public about higher education as an institution.

Because the root cause of the problem was not fiscal, the cure was not more money. Potential solutions had more to do with reexamining mission and purpose than they did with finances. One higher education

observer put it cogently by suggesting that higher education's problems had to do with a lack of cognitive outcomes, student attrition, inadequate entrance standards, an incoherent curriculum, excessive intergroup conflict, excessive political correctness, a lack of affordability, insufficient productivity, amorality of campus life, and a lack of quality control by the academy (Finn, 1990).

Reshaping Higher Education

Colleges and universities responded to these two years of fiscal stringency by doing more than tightening budgets, defraying building maintenance, reducing travel, and freezing personnel positions. The response varied with each state but generally consisted of reexamination of program priorities and reductions of programs when justified by low enrollment, excessively high costs, reduced demand for graduates, and low centrality with the campus mission (Ruppert, 1994). While institutional finances and budgets consistently rose to the top in the annual *Campus Trends* survey by the American Council on Education, in 1994 the watchwords were “reorganization” and “redirection”:

Two-thirds of colleges and universities have taken action recently to reorganize their administrative operations; most have also cut back on their expenses, usually by making strategic judgments rather than by imposing across-the-board cuts. Almost all have tightened their monitoring of expenditures (El-Khawas, 1994, p. 1).

Late in 1993, a consensus of 450 campus presidents and leaders pointed toward “a fundamental reshaping of higher education” characterized by sharing resources, streamlining programs, and reducing

services where possible (Jordan, 1993; Honan, 1994). At the state level, 1994 was marked by a reconsideration of state higher education structures with strong and vocal voices on either side of the issue. The conflict between advocates and opponents of the New Jersey Board of Higher Education was particularly noteworthy (Hollander, 1994; McLarin, 1994). While the Board was given numerous accolades for its accomplishments in building New Jersey higher education into a major enterprise, the newly-elected Republican governor, Christine Whitman, was not convinced. In many eyes, the Board of Higher Education had become a regulatory bureaucracy, unresponsive to campus needs and overly-politicized. While proponents of terminating the board claimed its termination would save over \$7 million and eliminate more than 50 positions, perhaps the most significant consequence was symbolic: it signified the start of an era when higher education might be expected to operate on a free-market model rather than as an agency of state government (Gray, 1994).

More positively, a number of national initiatives occurred in 1994, each with possible significance for higher education's future. The issue of affordability was brought into focus after the National Commission on Responsibilities for Financing Postsecondary Education released its report in 1993, causing many states to examine the affordability of higher education (DePalma, 1993). In some states, 1994 gubernatorial candidates proposed tuition freezes; in others, discussion turned to "time-to-degree" (Zapler, 1994). One proposal that received national attention in 1994 was the three-year bachelor's degree. Implementing an accelerated bachelor's degree that compresses four years into three for qualified students has significant implications for reducing college costs (Honan,

1993). While a three-year bachelor's degree might be only for the more academically able student, this discussion intensified concern about assuring that the bachelor's degree be earned in four years, not the five or more currently the case with an increasingly large group of students.

On the federal level, proposals and policy decisions had the potential for significant long-term effects on higher education. President Clinton's national service program was designed not only to generate grants to students to pay for tuition, but also to energize communities that receive young graduates who work in public service jobs, including schools, in order to repay the loans (Friedman, 1993). Clinton's proposals for effecting fundamental changes in student loans have led to a system of direct lending along with increasing the amounts that students can borrow. The significant increase in the magnitude of student loans led one observer to claim that "the social compact that assumed that the adult generation would pay for the college education of the next generation has been shattered" (Hartle, 1994). The increased borrowing, a result of the 1992 reauthorization of the Higher Education Act, led to a doubling in the amount borrowed since 1990 and a 50% increase in the number of loans made to students (Hartle, 1994).

The Case of California and Oregon

California and Oregon have been among the more volatile states as reflected in *Grapevine* data. In FY95, California and Oregon experienced one-year percentage gains of 3% and 2% respectively; however, the two-year changes were -6% and -10% respectively. These declines in state support have occurred during a period when tuition has increased

significantly and when there has been very strong demographic growth.

The Oregon situation is extraordinary. The passage in 1990 of Proposition 5 resulted in decreases in property taxes, especially for commercial property owners. This shifted spending burdens to the state income tax. In the absence of a state sales tax, the result was a severe and on-going fiscal squeeze on general revenue accounts. This has meant annual state-fund budget cuts for higher education combined with large tuition increases. Because of program cuts and increased costs of attendance, enrollment has fallen to the point where it is predicted that the eight-campus public system will enroll only 65,000 students by the year 2000, rather than around 80,000.

The other noteworthy development in Oregon is a large influx of students, primarily from California, who have chosen to pay non-resident tuition to attend Oregon colleges and universities. This increased tuition revenue, along with lottery proceeds, has helped the campuses, but it is widely recognized that the non-resident influx will probably subside as the fiscal situation in California improves. There is hope that if Oregon public higher education can be turned into a public corporation, millions might be saved in administrative and personnel costs. But, legislator suspicion about such a fundamental change, combined with the flow of high-ability Oregon students leaving the state for higher education elsewhere, does not bode well for Oregon higher education (Ihrig, 1994; Trombley, 1994).

The California situation is even more extreme because California historically has maintained low tuition. With the fiscal crisis in the state, the low tuition policy has come to an end, and tuition levels

have risen quickly and by significant amounts. The "sticker shock," as it is sometimes called, has led thousands of California students to seek colleges and universities in other states, frequently in Oregon, Nevada, Arizona, and Colorado. In 1986, 8% of the freshman class at the University of Oregon came from California; in 1993, the percentage had increased to 25% of the entire class (virtually the same percentages are represented by Californians at the University of Colorado [Gross, 1993]). Interestingly, this resulted in a windfall in tuition revenue paid by out-of-state students at these other universities.

In California, the imposition of higher tuition resulted in a systemwide enrollment decline of 8%, by far the largest enrollment drop in the states (Lively, 1994); this occurred at a time when the population of California residents under 18 is forecast to grow by more than 30% in the coming decade (Navarro, 1993). As worrisome as the volatile enrollment situation are the rounds of pay cuts that have caused faculty to consider positions in other states. A spokesperson for the current governor offered that "there will be more money for public colleges and universities only if the economy improves, we find a rational funding system for K-12, and the prison population stabilizes" (Trombley, 1994). At best, California higher education faces an uncertain future.

Against this backdrop, we now turn to more specific trends in state higher education support for FY95.

A Retrospective of Fiscal Year 1995

The 1995 fiscal year in state government support of higher education continues a turnabout that began a

year ago. After two years of nominal increases and one year of decline, states have been able to increase their fiscal support for higher education in the 1994–95 fiscal year. This reversal in direction, as shown in **Table 1** has resulted in a \$1.7 billion gain for state higher education support in FY95, coming on the heels of a \$1.3 billion gain reported in FY94.

The increase follows three years when the annual dollar gain for higher education was less than \$1 billion annually and when, in FY93, there was an actual decline of \$300 million in state higher education support for the first time on record.

Current Trends in Percentage Gains

Percentages of gain tell a similar story, as shown in Table 1. In one-year percentage changes, the annual pattern typically has been strong single-digit percentage gains in state higher education support, although in 1985 the one-year change for higher education exceeded 10%. After the initial year of the 1990s, however, the picture changed abruptly. In 1991 and again in 1992, the one-year percentage change was 1.3%. The one-year change fell precipitously to a

.7% decline in 1993. In 1994, this turned around to a 3.3% gain, followed in 1995 by a still larger 4.1% gain. Similarly, in two-year percentage changes (traditionally reported in the *Grapevine* monthly research report), the two-year percentage gains in excess of 12% gave way to an 8.2% two-year gain reported in 1991, followed by a 2.6% gain in 1992, then .5% in 1993. This turned around with a 2.5% gain in 1994 and a strong 7.5% two-year gain reported for the current year.

In addition to the turnabout in support, which has continued in FY95, two other distinctive features mark the national picture for the current year. One feature is the national total of nearly \$43 billion (\$42.8 billion) appropriated by state governments to higher education in FY95. As shown in **Figure 1**, prior to the most recent two years, state governments appropriated more than \$40 billion of support to higher education in a single year only in 1992. That national total slipped under \$40 billion in 1993, went to \$41.1 billion in 1994, and increased to \$42.8 billion for FY95.

The third distinctive feature of state support this year is the much smaller number of declines reported in

Table 1
Changes in Appropriations in Dollars
and Percentages for All States, FY85–95

Fiscal Years	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Appropriations (\$ Billions)	28.6	30.6	32.2	34.4	36.6	39.1	39.6	40.1	39.8	41.1	42.8
1-Year Gain (\$ Billions)	2.7	2.0	1.6	2.2	2.2	2.5	0.5	0.5	-0.3	1.3	1.7
1-Year Gain (Percent)	10.4	7.0	5.2	6.8	6.4	6.8	1.3	1.3	-0.7	3.3	4.1
2-Year Gain (Percent)	17.7	18.1	12.6	12.4	13.7	13.7	8.2	2.6	0.5	2.5	7.5

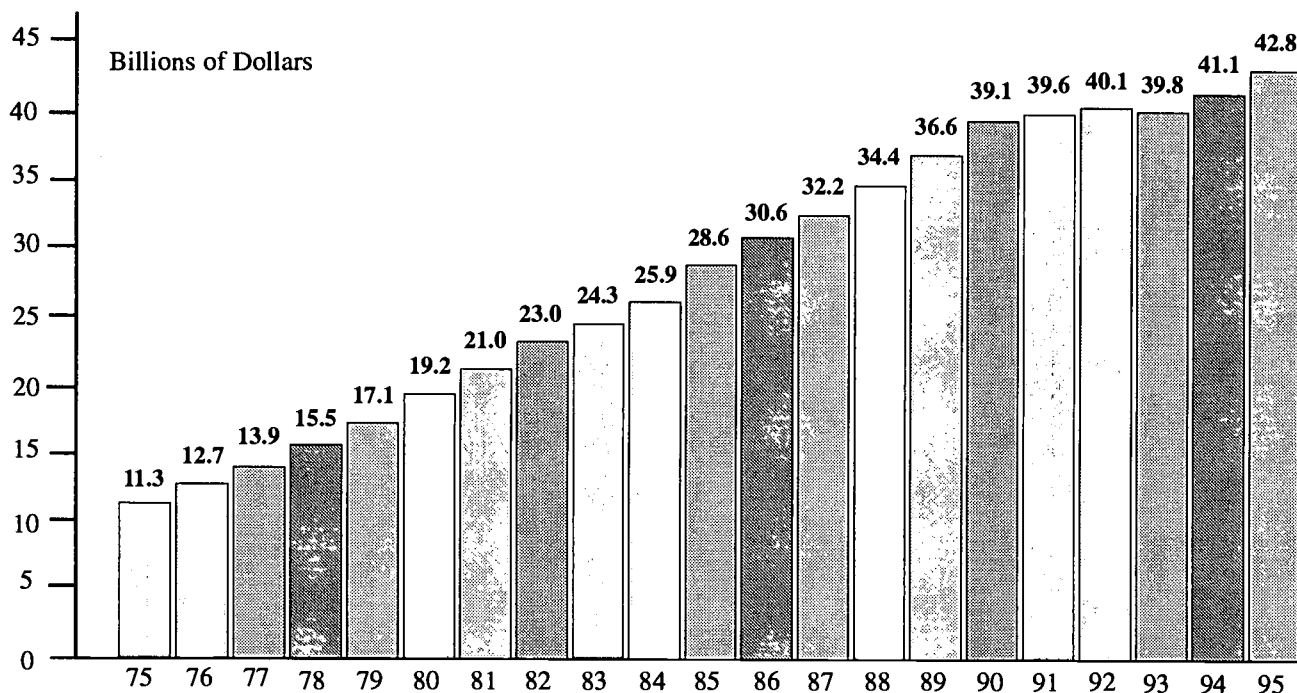


Figure 1
State Appropriations for Higher Education 1975–95

FY95, compared to declines reported in previous years. During the years of decline from 1991 through 1993, many states experienced not only rapid slowdowns in increases in state support, but also actual overall declines. Twenty-two states experienced one-year percentage declines from 1991 to 1992, while 17 states had declines from 1992 to 1993. The number of states with declines dropped dramatically to eight in 1994 and to five states with declines in FY95 (although five more states reported zero changes from 1994 to 1995: Arkansas, Maine, North Dakota, Nevada, and Oklahoma). Similarly, in 1994, 11 states had declines over two years, and in the current year there are nine states reporting declines over two years.

The 10-year change in percentages of gain has been the least-studied aspect of these figures. A decade

ago, it was common to see a doubling in percentage gains over 10 years, but that rate of increase began to fall as more years of fiscal difficulty were encountered in the late eighties and especially in the early nineties.

As shown in **Table 6**, all states have slipped to less than 100% gains over ten years, except for Hawaii, Idaho, Nevada, and New Hampshire — four states reporting a 10-year percentage gain of 100% or more. Nevada leads the nation at 147%. The most notable 10-year decline was in Alaska (-26%). Two states have fallen to single-digit increases over 10 years (Louisiana and Montana), and another 13 states fell to 10-year increases of 50% or less. This number even includes some of the megastates, which appropriate more than \$1 billion in state higher education support annually (California, New York, and Texas).

Interestingly, five of the 13 megastates had 10-year percentage gains of only 60% (Illinois, Michigan, Minnesota, Ohio, and Pennsylvania).

It is helpful to arrange the 50 states in descending order of two-year gain to examine the distribution of states from those having relatively higher as well as lower rates of percentage gain. **Table 2** displays the states in this order. One observes quickly that all of the states in the top quartile had two-year gains of 13% or more, ranging from Mississippi, which led the nation with a 45% two-year gain, to Alabama and New Mexico with two-year gains in the "twenties," to the remainder of the top quartile states in the "teens."

Five out of the 13 second quartile states had two-year gains that were greater than 10%.

At the opposite end, all but one (Maine) of the lowest quartile states had declines, albeit the declines were small in magnitude (single digit), except for Oregon, which had a two-year decline of 10%.

By examining trends in two-year percentages of gain over time, it is possible to make observations about either the magnitude of gain or the magnitude of decline over time. **Table 3** displays changes in two-year gains over the most recent eight years. The table shows the number of states reporting either increases,

Table 2
Percentages of Two-Year Gain in Appropriations of State Tax Funds, FY95 Over FY93

F	Mississippi	45	S	Delaware	12	T	Iowa	6	F	Maine	1
I	Alabama	23	E	New York	12	H	Wyoming	5	O	Washington	-1
R	New Mexico	20	C	North Carolina	12	I	Hawaii	5	U	Alaska	-2
S	Idaho	19	O	Texas	11	R	Maryland	5	R	Vermont	-2
T	Georgia	19	N	Pennsylvania	11	D	Virginia	4	H	Oklahoma	-3
	Florida	16	D	Illinois	9		Nebraska	4		North Dakota	-5
	Rhode Island	16		Arizona	9		Michigan	4		California	-6
	Connecticut	15		Wisconsin	8		Indiana	3		Nevada	-6
	New Hampshire	15		Kentucky	8		Colorado	3		Montana	-8
	Missouri	14		South Dakota	8		Arkansas	3		Oregon	-10
	Tennessee	14		Kansas	7		South Carolina	3		Massachusetts	N/C
	Utah	13		Minnesota	7		Louisiana	2			
	Ohio	13		West Virginia	7		New Jersey	2			

N/C= not comparable

Table 3
Increasing, Identical, and Decreasing Two-Year Percentage Gains, Compared With Preceding Years'

<i>Fiscal Year</i>	<i>1988</i>	<i>1989</i>	<i>1990</i>	<i>1991</i>	<i>1992</i>	<i>1993</i>	<i>1994</i>	<i>1995</i>
Increasing	17	26	31	17	7	11	28	31
Decreasing	28	20	15	26	40	32	17	16
Identical	5	4	4	7	3	7	4	3

decreases, or identical two-year gains from the year before. The period from 1988 to 1990 was characterized by an increasing number of states that experienced two-year gains. Beginning in 1991, this trend changed. For a period of three years, there was a smaller number of states having increases in two-year gains. This trend was reversed in 1994 and continues in 1995.

Data Revisions

By law, states may not go into deficit spending. This means that states must stay within budgets built on existing taxation systems and revenue projections. As revenue flow changes, forecasts are continually updated. These revenue forecasts and the flow of revenue control a state's ability to appropriate general revenue dollars to areas of spending, including higher education. When revisions to original legislative appropriations began occurring in the late 1970s and picked up speed in the 1980s, the revisions were nearly always downward, because adjustments in revenue projections turned downward as tax income turned out to be less than originally expected.

More recently, appropriation adjustments have included some upward modifications. This has been possible because initial state appropriations tend to be conservative. Recent trends indicate that if revenue flow permits adjustments in appropriations, there is a greater chance that the revision will be upward, rather than downward.

From FY93 to FY94, 27 of the 50 states had revisions in their original appropriations decision about higher education. Of these 27 revisions, 19 (70%) actually increased their appropriations to higher education

while only eight states revised their appropriations downward. To be sure, many if not most of these revisions were relatively small. Few revisions were of such magnitude as to make substantial difference in higher education appropriation amounts. Nonetheless, in stringent fiscal times any revision upward is an event worthy of note to campus administrators.

The "Megastates"

The 13 megastates include those that appropriate more than \$1 billion each to their education systems. These have large resident populations, significant industrial wealth and business activity, and large systems of higher education. Two additional southeastern states have joined this group, including Georgia in 1994 and Alabama in 1995. As shown in **Table 4**, these 13 states garnered \$25.5 billion or 59.4% of the nation's higher education appropriations by state governments in 1995. The one- and two-year percentage gains for the 13 megastates were virtually identical to those of the nation as a whole.

In magnitude of their state higher education appropriations, several subgroupings are possible within the megastates. California leads the nation with an appropriation approaching \$5 billion (until the declines of 1993 and 1994, California's higher education appropriations had exceeded \$5 billion). Two states — Texas and New York — are closely ranked with slightly more than \$3 billion each. This year, New York's higher education appropriation surpassed the \$3 billion mark. Six of the 13 megastates are clustered between \$1.5 and \$1.9 billion each. Illinois leads this group, followed in descending order by North Carolina, Florida, Michigan, Pennsylvania, and Ohio. Four states are

Table 4
Changes in Dollars and Percentages for Megastates

<i>Megastates</i>	<i>FY1992-93 (\$1,000s)</i>	<i>FY1993-94 (\$1,000s)</i>	<i>FY1994-95 (\$1,000s)</i>	<i>Percentages of Gain</i>	
				<i>1-Year</i>	<i>2-Year</i>
Alabama	823,940	892,127	1,016,104	14	23
California	5,054,996	4,611,673	4,748,746	3	-6
Florida	1,461,341	1,585,927	1,695,700	7	16
Georgia	941,363	1,034,858	1,119,936	8	19
Illinois	1,731,010	1,806,438	1,894,531	5	9
Michigan	1,552,305	1,559,304	1,607,578	3	4
Minnesota	965,288	1,008,028	1,030,819	2	7
New Jersey	1,229,727	1,270,865	1,259,340	-1	2
New York	2,774,114	2,950,912	3,106,507	5	12
North Carolina	1,541,926	1,630,179	1,723,312	6	12
Ohio	1,378,612	1,471,174	1,559,722	6	13
Pennsylvania	1,425,993	1,514,498	1,580,984	4	11
Texas	2,802,348	3,188,362	3,109,347	-2	11
Megastates Totals/Gains	23,682,963	24,524,344	25,452,626	4	7
National Totals/Gains	39,785,768	41,134,822	42,821,037	4	8

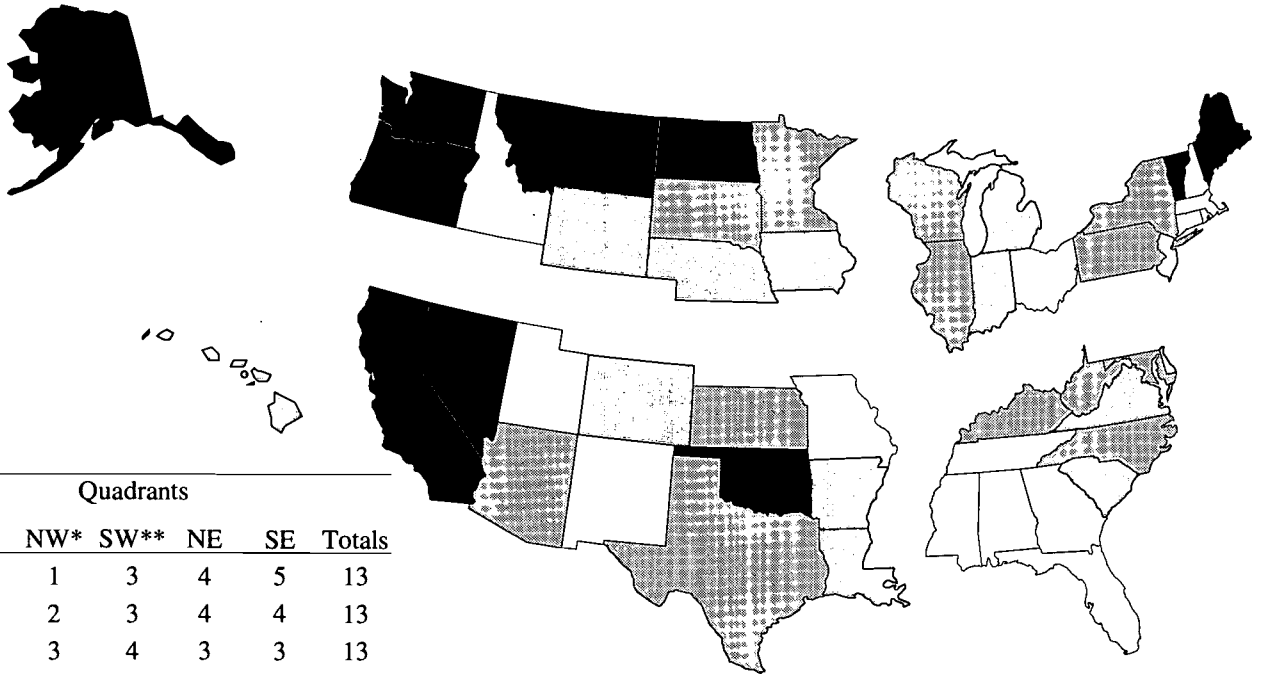
closer to \$1 billion each, including New Jersey, Georgia, Minnesota, and Alabama.

Because of the relative sizes of their higher education appropriations, one might hypothesize that “as go the megastates, so goes the nation” in state higher education support. This year, the megastate picture is reasonably positive. In one-year percentage changes, Alabama leads the pack at 14% with the remainder under 10%. Only two states, Texas and New Jersey, are in decline of 2% and 1%, respectively. In two-year changes, only California is in the negative with a reported 6% decline. Alabama had a strong 23% increase, and increases larger than 10% were experienced by Georgia, Florida, Ohio, New York, North Carolina, Pennsylvania, and Texas. Four of the megastates had single digit gains, including Illinois, Minnesota, Michigan, and New Jersey.

Regional Variations

One of the most obvious observations to be made about these data is their regional variation. This can be demonstrated by ordering the states by quadrants and quartiles, as shown in **Figure 2**. Quadrants divide the states using the northeast corner of Missouri as a center point. The Ohio River and southern border of Pennsylvania divide northeastern from southeastern states. There are 13 states in the Northeast, 12 in the Southeast, 11 in the Northwest including Alaska, and 13 in the Southwest, including Hawaii. In Figure 2, the 50 states are arranged in four quartiles, using a descending order based on two-year percentages of gain, FY95 over FY93. The top quartile includes 13 states; the second and third quartiles, 13 states each; and the bottom quartile, 10 states (Massachusetts was not included.)

Figure 2
Quartile Map — Two-Year Changes



Quadrants

Quartiles	NW*	SW**	NE	SE	Totals
Top	1	3	4	5	13
Second	2	3	4	4	13
Third	3	4	3	3	13
Bottom	5	3	2	0	10
Totals	11	13	13	12	49

*Includes Alaska

**Includes Hawaii

Note: Massachusetts is not included because the appropriations data for FY 1995 are not comparable with that of two years earlier.



Top Quartile



Second Quartile



Third Quartile



Bottom Quartile

Last year, there was a sharp split between northern and southern states. Only two northern states appeared in the top quartile of states, while 10 southern states were in the top quartile.

In 1995, an east-west split has occurred, as shown in Figure 2. Nine eastern states are in the top quartile, evenly divided between top quartile states in the Northeast (Rhode Island, Connecticut, New Hampshire, and Ohio) and top quartile states in the Southeast (Mississippi, Alabama, Georgia, Florida, and Tennessee). By contrast, only four states in the

top quartile are in the West (New Mexico, Idaho, Missouri, and Utah). Conversely, in the East there are only two states (Maine and Vermont) in the lowest quartile, while eight of the states in the West are in the lowest quartile.

Revenue Variations

The degree of state commitment in support of higher education is reflected in percentages of gain in higher education appropriations over time. The ability of a

state to support higher education depends on the revenue capacity of the state as well as the willingness of lawmakers to make appropriations for necessary public and social services. Three variables are critical in an examination of trends in higher education support over time. These include revenue capacity, lawmaker willingness, and higher education effort. Each variable is displayed in **Table 5**.

The data in Table 5 were generated by an annual summer survey by the National Conference of State Legislatures and by the *Grapevine* data base. In Table 5, revenue capacity is defined operationally by the projected increase in state government revenues in the state's general fund from the previous fiscal year to the current fiscal year, from FY94 to FY95. The

willingness of state legislators to support public, social, and educational services is measured by the projected increase in total state appropriations from the previous to the current fiscal year. Higher education effort is measured by the actual increase in state tax appropriations for higher education from the previous to the current fiscal year. The measurement of higher education effort relies on actual *Grapevine* data, while the evaluation of capacity and willingness rely on projected increases as determined by the NCSL annual survey.

Table 5 was constructed and based on the top 10 and the bottom 10 states in one-year changes for higher education from FY94 to FY95. The states with the largest one-year gains for higher education for FY95

Table 5
Comparison of Revenue Capacity, Willingness, and Higher Education Effort, Percentage Increase, FY94-95

Top 10 One-Year Gainers				Bottom 10 One-Year Gainers			
<i>States</i>	<i>General Fund Increase¹ (Capacity)</i>	<i>State Appropriation Increase¹ (Willingness)</i>	<i>Higher Education Increase² (Effort)</i>	<i>States</i>	<i>General Fund Increase¹ (Capacity)</i>	<i>State Appropriation Increase¹ (Willingness)</i>	<i>Higher Education Increase² (Effort)</i>
Mississippi	3.2	16.6	36.9	Oklahoma	5.1	3.2	0.4
Alabama	4.4	7.5	13.9	Maine	3.8	3.8	0.3
Idaho	8.7	13.9	12.7	Arkansas	5.1	3.5	0.1
New Mexico	3.8	1.9	11.2	Nevada	4.5	7.8	0.1
Rhode Island	3.8	3.9	10.7	North Dakota	4.1	4.1	0.0
Missouri	9.7	8.3	10.2	New Jersey	0.1	1.8	-0.9
Delaware	0.8	17.3	9.1	Washington	4.0	1.3	-2.1
Utah	6.3	8.6	8.4	Texas	-3.7	0.8	-2.4
Georgia	6.0	6.3	8.2	Montana	31.8	24.2	-3.7
Arizona	4.3	8.7	7.9	Alaska	1.8	-22.4	-4.9
Mean in FY95	5.1	9.3	12.9	Mean in FY95	5.7	2.8	-1.3
Mean in FY94	6.0	9.1	9.4	Mean in FY94	3.4	1.7	-5.1
Mean in FY93	7.8	7.0	8.4	Mean in FY93	3.6	1.6	-4.6
Mean in FY92	5.9	6.0	12.1	Mean in FY92	0.8	2.1	-7.6

Sources: ¹ National Conference of State Legislatures, Survey of Legislative Fiscal Officers, Summer 1994

² *Grapevine*

are Mississippi with a 36.9% one-year gain, five more states with one-year gains between 10% and 14%, and four states with one-year gains less than 10%, ending with Arizona, which had a 7.9% one-year gain. The bottom 10 states include Oklahoma with a one-year gain of .4%, four more states with small gains from .3% to 0%, and five states with actual declines ending with Alaska, which had a one-year decline of 4.9%.

The differences among the columns of data in Table 5 are enlightening. In revenue capacity, there are substantial differences between the top and bottom 10 states, usually in the magnitude of a 2:1 ratio (except in FY95) showing that the top 10 states gain revenue at about twice the rate than do the bottom 10.

However, FY95 exhibited a pattern different from FY92, FY93, and FY94. In FY95, the current year, there was actually a greater revenue increase in the bottom 10 states than in the top 10 states, indicating that states having the lowest revenue capacity are “catching up” proportionately faster than the states having greater revenue capacity.

In the willingness of lawmakers to make appropriations to services, there has been a greater disparity between the top 10 and the bottom 10 states, generally of the magnitude of about 3:1 or greater. In FY95, the top 10 states demonstrated a 9.3% increase in appropriations over one year, while the bottom 10 states had only a 2.8% one-year gain in appropriations.

There has been a significant difference in higher education effort between the top and bottom states. In FY95, the top 10 states gained 12.9% over one year in increased higher education support, while the bottom states actually declined 1.3%. This represents

nearly 14 times the effort in the top states compared to the bottom states. The correlations are not always perfect when comparing the top with the bottom states. For instance, Montana gained significant amounts of general revenue from FY94 to FY95 and, apparently, was willing to make substantial appropriations to a number of services, but higher education was not among the beneficiaries of the available revenue.

Sector Variations

Data reflecting state higher education support provide detail concerning total levels of state tax support for higher education. Within the parameter of total state tax effort, the data are valid and reliable. The more discrete sector and campus figures, as reported in *The Chronicle of Higher Education* and in the state reports in this book, are of increasing interest to policymakers and researchers, but one must use caution in interpreting the data. One major limitation is that they capture only a single source of revenue, namely, state taxes, albeit a major revenue source in the public sector and an important revenue source in the private sector. A more complete analysis would need to include other revenue sources, such as local taxes and student tuition. The *Grapevine* data base has not included local taxes until this year. For the first time, the “National Tables and Comparative Measures” section of this book includes a table of local tax appropriations in recognition of the importance of local taxes in calculating total tax effort for community colleges. Readers are advised to consult this table for more information.

Two areas that have received more attention recently are state support to student financial aid and state aid

to community colleges. Student financial aid was identified as a discrete item in 36 states. The weighted two-year percentage gain for student financial aid in these states was 16%: This amount is significantly larger than the 8% two-year gain for the nation. In 27 of the 36 states (75%), there was a greater two-year gain for student financial aid than for higher education generally. In only eight of the 36 states (22%) was the two-year gain for student financial aid less than the two-year gain for higher education generally.

A significant amount of state support, over \$6 billion, is appropriated to two-year community colleges. The *Grapevine* data base recognizes two fundamental types of community college funding, one termed "state" and other "state-aided." Community colleges may be funded primarily by the state, along with student tuition, or community colleges may utilize a combination of state and local tax sources. In state-aided community colleges, therefore, local taxes become a critical source of revenue in calculating the total amount of tax effort.

In percentages of two-year gain, there is an identical 11% gain for both state and state-aided community colleges, when California is omitted from the calculation. Given the magnitude of the two-year change in appropriations for California's community colleges (-27%) and the size of California's community college system, including them disproportionately skewed the statistics for the rest of the nation. In addition to California, only five other states experienced an actual decline in state aid to community colleges (Maryland, Nevada, North Dakota, Oklahoma, and Oregon). A more complete and detailed report of community colleges will be published in a forthcoming issue of *Grapevine* early in 1995.

States continue to place high priority on funding student financial aid and on funding community colleges. Student aid is a top funding priority because of concerns for access and because of the belief that providing more student financial aid will help alleviate the problems caused by rapid escalation in tuition price. Community colleges are recognized to have done an effective job of training graduates for employment and contributing to a state's economic development. Consequently, some community college spokespersons are asserting more frequently that the share of state appropriations to higher education represented by community colleges is far less than their share of overall enrollments (Mercer, 1994). Generally, community college enrollments represent twice the share of enrollment nationally than the share represented by community college appropriations, and some community college spokespersons are becoming increasingly dissatisfied with that imbalance.

Conclusions

During FY91, FY92, and FY93, state support for higher education experienced its lowest levels of increase since this report began in 1958. In FY93, in fact, state appropriations for higher education declined nationally for the first time. The most recent two years, FY94 and FY95, have been witness to what could be termed a turnabout in state higher education support. The data in this report comprise the earliest available national picture of this trend.

This turnabout can be recognized in the following statistics:

- in FY95, the amount of state support for higher

education exceeded \$42 billion nationally for the first time;

- the increase in support over one and two years has been the largest in both dollars and in percentages of gain since 1991;
- the number of states with increasing two-year gains is the largest (31) since 1990; and
- the number of “megastates” has increased to 13, 11 of which reported positive one-year percentage gains while 12 had positive two-year gains.

Regionally, there is an east-west split with a substantial number of states in both the northeast and southeast regions experiencing strong two-year gains in state higher education support. The 16% two-year gain for student financial aid is substantially greater than the 8% two-year gain for the nation. The two-year gains for state support of community colleges are 3% ahead of the 8% gain for the nation over two years.

While this turnabout in state higher education has been noteworthy, it does not signal a return to earlier levels of increase in state tax support. Higher education can still look forward to a period characterized more by reallocation of resources than by the expectation of sizable annual increases. Campuses will need to respond to the new fiscal reality by evaluating programs and services, reallocating resources based on assigned priorities, and targeting available resources to areas of specific need.

National Tables and Comparative Measures

This section contains three tables of nationwide scope. A national map (**Figure 3**) shows percentages of two-year gains for all states. **Table 6** shows the states in alphabetical order, with appropriations for the most recent three years, as well as percentage changes for one, two, and 10 years.

Table 7 shows state tax appropriations per capita and per \$1,000 of personal income, along with national rankings. Analysts and researchers frequently use these two measures when computing state effort for higher education. The per capita measure enables comparison among states with differing resident population sizes. Otherwise, total appropriations are skewed by demographic figures reflecting the size of the population served. The income measure reflects a

state's basic wealth or economic capacity using a standard indicator of personal income. Both the per capita and personal income measures reflect state effort, in this case total state tax effort for higher education.

Caution needs to be used in interpreting these comparative measures. The principal limitation is that only state tax revenue is used to calculate the measures. Were local taxes, student tuition, and federal revenue included, a different picture of higher education support would emerge. However, as the principal source of funds for the public sector and as an important source of revenue for the private sector, state tax measures are of value if interpreted with these limitations in mind.

Figure 3
Percentages of Two-year Gain in Appropriations of State Tax Funds
for Annual Operating Expenses of Higher Education in the 50 States
FY1994 over FY1992

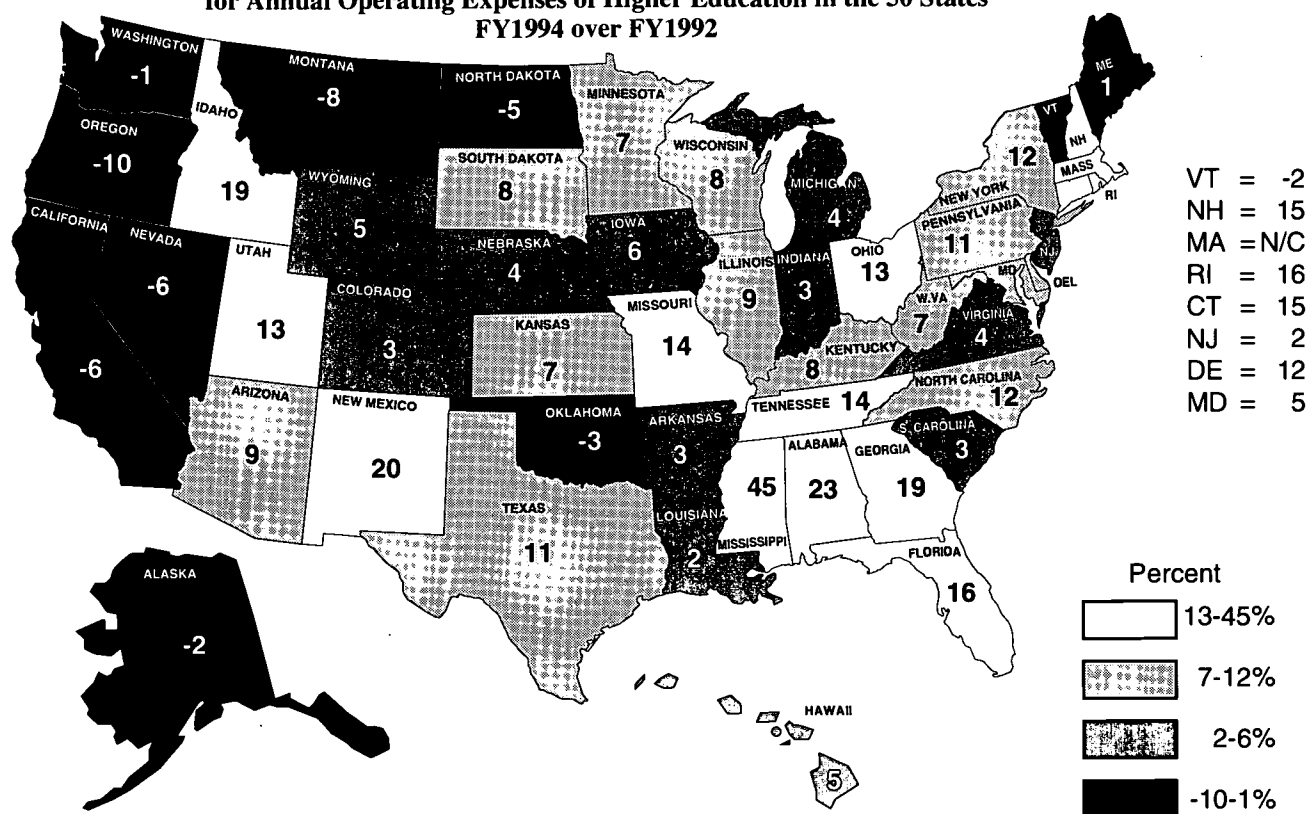


Table 6
Appropriations of State Tax Funds for Operating Expenses of Higher Education
for Fiscal Years 1984-85, 1992-93, 1993-94, and 1994-95, with Percentages of Gain
Over the Most Recent One, Two, and 10 Years (in thousands of dollars)

<i>STATES</i>	<i>1984-85</i>	<i>1992-93</i>	<i>1993-94</i>	<i>1994-95</i>	<i>1 -Year Gain</i>	<i>2 -Year Gain</i>	<i>10 -Year Gain</i>
Alabama	550,957	823,940	892,127	1,016,104	14	23	84
Alaska	233,042	174,118	180,340	171,460	-5	-2	-26
Arizona	376,249	608,935	616,728	665,462	8	9	77
Arkansas	249,025	407,501	418,119	418,680	0	3	68
California	4,079,958	5,054,996	4,611,673	4,748,746	3	-6	16
Colorado	383,718	529,158	534,418	543,690	2	3	42
Connecticut	302,931	433,973	495,818	500,315	1	15	65
Delaware	84,940	122,469	125,969	137,432	9	12	62
Florida	1,027,005	1,461,341	1,585,927	1,695,700	7	16	65
Georgia	611,867	941,363	1,034,858	1,119,936	8	19	83
Hawaii	185,143	367,430	371,720	386,023	4	5	108
Idaho	112,240	190,593	201,334	226,908	13	19	102
Illinois	1,182,158	1,731,010	1,806,438	1,894,531	5	9	60
Indiana	551,232	896,603	918,132	923,508	1	3	68
Iowa	392,984	606,751	625,982	641,207	2	6	63
Kansas	335,869	468,030	484,724	502,355	4	7	50
Kentucky	400,529	609,659	630,650	657,609	4	8	64
Louisiana	550,707	575,641	567,580	589,578	4	2	7
Maine	91,311	172,152	172,451	173,020	0	1	89
Maryland	487,691	751,949	748,687	788,187	5	5	62
Massachusetts	641,844	650,187	826,995	902,934	N/C	N/C	41
Michigan	1,005,082	1,552,305	1,559,304	1,607,578	3	4	60
Minnesota	643,179	965,288	1,008,028	1,030,819	2	7	60
Mississippi	338,906	434,246	458,989	628,607	37	45	85
Missouri	400,868	590,505	610,670	672,839	10	14	68
Montana	107,362	123,228	117,551	113,156	-4	-8	5
Nebraska	213,337	353,847	358,249	369,565	3	4	73
Nevada	78,645	207,572	194,219	194,439	0	-6	147
New Hampshire	42,630	74,026	80,415	85,324	6	15	100
New Jersey	695,045	1,229,727	1,270,865	1,259,340	-1	2	81
New Mexico	250,021	364,895	393,353	437,502	11	20	75
New York	2,356,410	2,774,114	2,950,912	3,106,507	5	12	32
North Carolina	960,343	1,541,926	1,630,179	1,723,312	6	12	79
North Dakota	110,534	151,190	143,864	143,864	0	-5	30
Ohio	974,042	1,378,612	1,471,174	1,559,722	6	13	60
Oklahoma	367,617	557,531	538,565	540,887	0	-3	47
Oregon	281,483	485,482	428,099	434,654	2	-10	54
Pennsylvania	988,876	1,425,993	1,514,498	1,580,984	4	11	60
Rhode Island	96,051	107,628	112,911	125,034	11	16	30
South Carolina	451,041	618,408	624,248	634,463	2	3	41
South Dakota	61,998	104,713	111,029	112,923	2	8	82
Tennessee	495,749	761,543	829,302	864,461	4	14	74
Texas	2,364,774	2,802,348	3,188,362	3,109,347	-2	11	31
Utah	235,799	350,936	366,493	397,539	8	13	69
Vermont	41,763	54,089	52,936	53,222	1	-2	27
Virginia	713,654	934,990	949,548	976,899	3	4	37
Washington	590,585	953,081	962,625	942,842	-2	-1	60
West Virginia	220,340	284,606	296,914	303,874	2	7	38
Wisconsin	617,958	902,988	936,156	979,269	5	8	58
Wyoming	109,072	122,152	124,694	128,682	3	5	18
Totals	28,644,564	39,785,768	41,134,822	42,821,037	4	8	49

Table 7
Rankings of the States on Appropriations of State Tax Funds for
Operating Expenses of Higher Education Per Capita
and Per \$1,000 Personal Income, FY94-95

State	Appropriations (in \$1,000s)	Per Capita	Per \$1,000		
			Rank	Income	Rank
Alabama	1,016,104	242.68	6	14.19	3
Alaska	171,460	286.24	2	12.44	9
Arizona	665,462	169.07	25	9.33	21
Arkansas	418,680	172.72	20	10.80	14
California	4,748,746	152.15	36	6.95	38
Colorado	543,690	152.46	35	7.10	36
Connecticut	500,315	152.67	34	5.46	48
Delaware	137,432	196.33	15	9.03	23
Florida	1,695,700	123.96	48	5.99	45
Georgia	1,119,936	161.91	29	8.43	27
Hawaii	386,023	329.37	1	14.09	4
Idaho	226,908	206.47	13	11.77	11
Illinois	1,894,531	161.97	28	7.19	34
Indiana	923,508	161.65	30	8.44	26
Iowa	641,207	227.86	10	12.44	10
Kansas	502,355	198.48	14	9.99	18
Kentucky	657,609	173.56	19	10.24	17
Louisiana	589,578	137.27	43	8.27	28
Maine	173,020	139.64	42	7.44	32
Maryland	788,187	158.75	32	6.64	40
Massachusetts	902,934	150.19	38	6.14	44
Michigan	1,607,578	169.61	23	8.26	29
Minnesota	1,030,819	228.21	9	10.86	13
Mississippi	628,607	237.84	7	16.17	2
Missouri	672,839	128.55	46	6.57	41
Montana	113,156	134.87	44	7.74	31
Nebraska	369,565	229.97	8	11.64	12
Nevada	194,439	139.98	41	6.15	43
New Hampshire	85,324	75.84	50	3.42	50
New Jersey	1,259,340	159.84	31	5.98	46
New Mexico	437,502	270.73	4	16.57	1
New York	3,106,507	170.72	22	6.89	39
North Carolina	1,723,312	248.14	5	13.28	6
North Dakota	143,864	226.56	11	13.23	8
Ohio	1,559,722	140.63	40	7.16	35
Oklahoma	540,887	167.41	26	9.83	19
Oregon	434,654	143.36	39	7.37	33
Pennsylvania	1,580,984	131.22	45	6.18	42
Rhode Island	125,034	125.03	47	5.90	47
South Carolina	634,463	174.16	18	10.36	15
South Dakota	112,923	157.93	33	8.78	25
Tennessee	864,461	169.54	24	9.21	22
Texas	3,109,347	172.44	21	9.01	24
Utah	397,539	213.73	12	13.25	7
Vermont	53,222	92.40	49	4.75	49
Virginia	976,899	150.50	37	6.99	37
Washington	942,842	179.42	17	8.24	30
West Virginia	303,874	166.96	27	10.34	16
Wisconsin	979,269	194.38	16	9.81	20
Wyoming	128,682	273.79	3	13.87	5
Totals	42,821,037	166.41		8.02	

Sources: Appropriations, *Grapevine*
Population, U. S. Department of Commerce, Bureau of the Census

Local Tax Appropriations

During 1994, the *Grapevine* correspondent in each state, most often the State Higher Education Finance Officer, was contacted and requested to provide, where applicable, the amount of local taxes included as part of the higher education operating budgets. The local funds are most often used for community college operating expenses.

There has been continuing interest among the *Grapevine* Advisory Committee members in our collecting and reporting local taxes. These data represent an important supplement to *Grapevine's* fundamental state tax data base; they extend the *Grapevine* data beyond state tax effort to total tax effort exerted by a state for higher education.

For the first time, **Table 8** shows the local tax amounts reported by the 26 states that collect local taxes to be used for higher education. By publishing

these figures, we hope to encourage state officials to examine the data, report any discrepancies or problems to *Grapevine*, and refine the data where possible.

Table 8 contains columns of data for FY93, FY94, and FY95. Initially, we were unsure of what proportion of the 26 states would use estimated figures, so we decided to focus on the three most recent years. Table 8 indicates that the data for FY93, as of late 1994, are actual reported data. For FY94, half the states use actual data and the other half use estimated data, while for FY95 all states use estimated figures where data are available.

Researchers are invited to use these data in their analysis of trends in state support of higher education. The *Grapevine* staff hope that these data will be helpful.

Local Tax Funds Appropriated for Operating Expenses of Higher Education, Fiscal Year 1994-95

This local tax appropriation figure likely will be the cumulative total of several funds at the local level, aggregated into a single total amount at the state level. Institutions and entities with the ability to levy local property taxes usually have the authority to levy multiple tax levies, each restricted for a certain purpose by state or county statute. *Grapevine* correspondents should use the usual *Grapevine* definitions to determine which local tax appropriations to report. Specifically, taxes levied for operations should be included, but taxes for capital outlay and debt service should be excluded. Using the Fiscal Management Manual in Illinois, as an example, the following funds would be included:

1. The Education Fund: used to account for the revenues and expenditures of the academic and service programs of community colleges; includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college.
2. The Operations and Maintenance Fund: used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers,

or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the conditions of college buildings.

3. The Working Cash Fund: established by resolution of the local board of trustees for the purpose of enabling the district to have on hand sufficient cash to meet the demands for ordinary and necessary expenditures; used to account for the proceeds of the working cash bonds. (In Illinois, this fund is used to account for working cash fund bond proceeds and there is no statutory authority to levy property taxes to accumulate working cash funds. In some states, however, institutions may have the authority to levy a local property tax to accumulate funds in a working cash fund. Those tax appropriations should be reported in *Grapevine*.)
4. Audit Fund: for recording the payment of auditing expenses.
5. Liability, Protection, and Settlement Fund: includes tort liability, property insurance, Medicare insurance, FICA taxes, unemployment insurance, and worker's compensation levies.
6. Public Building Commission Operations and Maintenance Fund: used to record the cost of maintaining and operating the property of a public building commission.

Table 8
Summary of State Local Tax Fund Appropriations
for Higher Education Operating Expenses
(in thousands of dollars)

STATE	FY1992-93	FY1993-94	FY1994-95
Alabama	259a	502e	319e
Arizona	179,000a	188,000a	N/A
Arkansas	*(Used for capital expenditures only)*		
California	1,010,367a	1,358,203a	1,270,901e
Colorado	16,637a	17,336a	18,408e
Idaho	9,509e	10,437e	10,448e
Illinois	346,657a	371,951e	401,707e
Iowa	23,357a	23,815a	24,291e
Kansas	95,453e	109,604e	N/A
Michigan	187,634a	N/A	N/A
Missouri	60,212a	N/A	N/A
Montana**	16,168a	19,621a	13,899e
Nebraska	41,788e	43,931e	46,128e
New Jersey	153,759a	154,779e	N/A
New Mexico	15,705a	16,494a	19,100e
New York	234,777a	235,953e	N/A
North Carolina	72,291a	76,139a	80,000e
Ohio	67,768a	70,140e	70,095e
Oklahoma	15,595a	15,635a	17,822e
Oregon	106,052a	97,208a	N/A
Pennsylvania	71,957a	73,602e	75,369e
South Carolina	20,968a	21,926a	22,925e
Texas	263e	267e	N/A
Virginia	927a	N/A	N/A
Wisconsin	227,746a	245,742a	N/A
Wyoming	12,627a	13,821a	12,978e

** Six (6) mills are assessed in all Montana counties for the support of the state's university system.

KEY: a = actual amount

e = estimated amount

N/A = amount not available

State-by-State Appropriations

The Nature of the Data

The individual state tables in this section reflect decisions made by legislatures in the 50 states about the amount of state tax to be appropriated in FY95 for operating expenses of colleges and universities.

State tax appropriations are a major source of revenue and are the focus of this report (local taxes, federal funds, and student tuition are excluded). These data sometimes are referred to as *total state tax effort* for higher education. Thus, funds are included if legislatures made appropriations to higher education using state taxes as the revenue source.

These figures include not only campus operating funds, but also amounts for state scholarship programs, even if the funds go to students attending private or independent institutions; to private or independent colleges and universities if appropriated from state tax funds; to statewide coordinating and governing boards; and to state agencies as long as the funds are destined to be allocated to higher education.

The section entitled, "What the Figures Are Intended to Mean," includes the specific instructions sent to each state for the purpose of clarifying data collection and reporting.

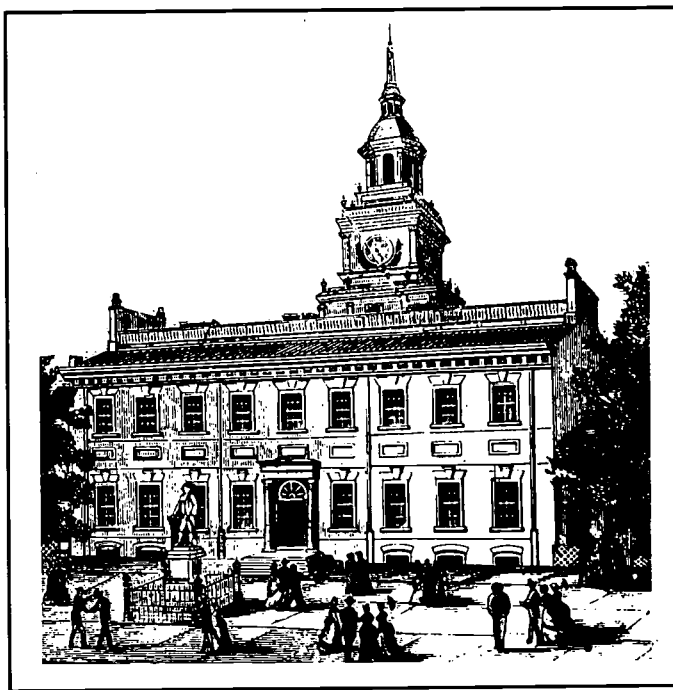
Major Data Characteristics

The state tax appropriations data have fundamental characteristics that help define their nature and use. In states with community colleges funded by local taxes, rather than or in addition to state taxes, these data reflect only the state's share, not the local tax share or the share represented by student tuition. During the 1980s, the level of student tuition charged by public colleges and universities began to rise rapidly after decades of a typically low-tuition policy in the public sector in most states. In fact, the rate of rising tuition

levels in the public sector in the mid- to late-1980s outpaced the rate at which tuition increased at private colleges and universities. This caused considerable anxiety among students, parents, and state lawmakers, whose concern about tuition increases resulted in legislative hearings at both state and federal levels.

Another fundamental characteristic is that these data represent appropriations

and not expenditures. Appropriations data reflect legislative decisions and include revisions to the extent that revisions represent appropriations, rather than expenditures. Expenditures generally are made at the campus level after legislative appropriation. Expenditure data are used in the U.S. Government publication, *State Higher Education Profiles*. Expenditure data generally are not available until



approximately three years after appropriations data are published.

After the initial legislative decisions are made for higher education, supplementary decisions may be made either by a legislature or by a governor. These later decisions are termed data revisions, and, if reported by states to the *Grapevine* monthly research report, they are included in this publication. Two columns of data appear in each state table: one column reflects legislative decisions made in the previous fiscal year, the other those made in the current year. The designation "(R)" following the heading for fiscal year 1994 indicates that a revision was made in the initial legislative decision.

When states report these higher education appropriations to the *Grapevine* monthly research report, they include campus figures as well as amounts allocated to agencies and organizations other than individual campuses. These agencies include statewide coordinating boards, also known as state higher education agencies, as well as governing boards for individual campuses or for systems of higher education, such as consolidated systems and multi-campus systems. State tax funds allocated to state scholarship programs and agencies are included in these figures, regardless of whether recipients attend public campuses or private institutions. Also included are state tax dollars appropriated by the legislature to another state agency, such as the state treasurer or state health department, to be used for such things as faculty and staff fringe benefits or funds for medical and health education.

These appropriations data also include sums destined for agricultural extension and for research. The key is whether colleges and universities expend the funds as

part of their campus operating budgets. Also considered is whether or not the students being educated are ranked at higher and postsecondary education levels for the purposes of enrollment, versus enrollment at other education levels such as a vocational-technical program that educates students at levels below the 13th grade.

In spite of all these definitions, exclusions, and caveats, it must be recognized that some states have unique budgeting and accounting practices, meaning that these data can only begin to approach comparability. These data, however, are timely because they are published as soon as possible after legislative decisions are made. They are accurate because they include revisions, and they are comprehensive because they reflect the total amount of state taxes either appropriated or destined for the operations of colleges and universities.

What the Figures Are Intended to Mean

Listed below are the ground rules used to achieve uniform reporting. Different practices among the 50 states make it impossible to eliminate all inconsistencies and to ensure absolute comparability among states and institutions. We emphasize that comparisons are useful only if the data are correctly interpreted.

1. *Report only appropriations, not actual expenditures.*
2. *Report only sums appropriated for annual operating expenses.*
3. *For state tax appropriations in complex*

universities, set out separately the sums appropriated for (or allocated to) the main campuses, branch campuses, and medical centers (even if on the main campus). The medical center item should include operation of colleges of medicine, dentistry, pharmacy, and nursing, and teaching hospitals, either lumped as one sum or set out separately as preferred.

4. Include:

- Sums appropriated for state aid to local public community colleges and for operation of state-supported community colleges, and for vocation-technical two-year colleges or institutes that are predominantly for high school graduates and adult students.
- Sums appropriated to statewide coordinating boards or governing boards, either for board expenses or for allocation by the board to other institutions or both.
- Sums appropriated for state scholarships or other student financial aid.
- Sums destined for higher education but appropriated to some other state agency. Examples: funds intended for faculty fringe benefits may be appropriated to the state treasurer and disbursed by that office; certain funds for medical and health education may be appropriated to the state department of health and disbursed from that department. Sometimes these sums have to be estimated because the exact amount disbursed cannot be known until after the end of the fiscal period.
- Appropriations directed to private institutions of higher education at all levels.

5. Exclude:

- Appropriations for capital outlays and debt service.
- Appropriations of sums derived from federal sources, student fees, auxiliary enterprises and other non-tax sources.

State Tables

ALABAMA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Alabama (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Alabama		
Tuscaloosa	\$ 98,222	\$108,633
Birmingham	171,742	191,893
Huntsville	32,555	37,340
Mental Health Transfer	4,433	4,433
<i>Subtotal, U of A</i>	306,952	342,299
Auburn University System		
Auburn U, Main Campus*.....	151,270	168,725
Montgomery campus.....	15,529	17,199
<i>Subtotal, AU</i>	166,800	185,924
University of South Alabama	65,095	72,672
Troy State U System		
TSU Main campus	17,932	19,939
TSU, Montgomery.....	3,213	4,675
TSU, Dothan	3,609	4,389
<i>Subtotal, TSU</i>	24,754	29,003
Alabama State University	22,403	27,214
Alabama A&M University	22,770	26,917
Jacksonville State University.....	24,102	26,703
University of North Alabama.....	17,382	19,063
University of Montevallo	12,123	13,529
Livingston University.....	7,275	8,472
Athens State College.....	6,100	7,094
<i>Subtotal, Senior Institutions</i>	675,756	758,890
Junior Colleges.....	177,877	200,982
Voc/Tech statewide programs.....	5,732	17,110
Dept Postsecondary Ed	2,528	2,454
Private Institutions	5,634	6,195
Pvt school student grants.....	5,525	6,225
<i>Subtotal, Pvt</i>	11,159	12,420
Marine environment consortium	1,997	2,632
Financial aid		
Medical scholarships	613	613
Dental scholarships.....	159	159
Optometric scholarships	135	135
Chiropractic scholarships.....	45	45
AL National Guard	182	782
<i>Subtotal, Fin Aid</i>	1,134	1,734
Commission on Higher Ed	4,063	3,542
Student aid programs.....	2,793	5,293
<i>Subtotal, CHE</i>	6,856	8,835
EPSCOR research consortium	1,000	1,000
Dept of Veterans Affairs	4,153	4,153

(Continued from the previous column)

Small business consortia	625	625
SREB	395	520
Other	2,915	4,749

Total **\$892,127**.....**\$1,016,104**

*Includes veterinary medicine, agricultural programs, and cooperative extension services.

ALASKA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Alaska (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Alaska		
Fairbanks	\$ 55,536	\$ 54,705
Rural College	4,929	4,985
Chukchi Campus.....	940	906
Kuskokwim Campus.....	2,874	2,803
Northwest Campus.....	1,330	1,332
Bristol Bay Campus.....	661	637
Interior Campus.....	1,087	1,039
Organized research	9,129	8,993
Fisheries-Ocean Science.....	4,961	4,887
Coop extension service.....	3,329	3,279
<i>Subtotal, U of A, F</i>	84,776	83,566
Anchorage	51,735	50,922
Kenai Peninsula College.....	3,023	3,040
Kodiak College	1,793	1,773
Matanuska-Susitna College.....	2,287	2,326
Homer Campus	310	336
Prince Wm. Sound Comm Coll	1,631	1,610
Armed Forces	419	378
<i>Subtotal, U of A, A</i>	61,198	60,385
Southeast		
Juneau Campus.....	10,391	10,244
Sitka Campus	1,830	1,809
Ketchikan Campus.....	1,503	1,487
<i>Subtotal, U of A, S</i>	13,724	13,540
Statewide services.....	6,429	6,757
Network	5,602	5,062
<i>Subtotal, U of A</i>	171,729	169,310
WICHE	849	659
Postsecondary Education Comm	7,762	1,491
Total \$180,340 \$171,460		

ARIZONA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Arizona (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Arizona	\$198,968	\$214,823
College of medicine	44,738	44,543
<i>Subtotal, U of A</i>	<i>243,706</i>	<i>259,366</i>
Arizona State U, Tempe	184,325	200,417
West campus	29,603	32,236
<i>Subtotal, ASU</i>	<i>213,928</i>	<i>232,653</i>
Northern Arizona University	75,531	81,583
Board of Regents and WICHE	7,155	7,464
<i>Subtotal, State U's</i>	<i>540,320</i>	<i>581,066</i>
State aid to comm colls	75,766	83,540
Comm College Board	642	856
<i>Subtotal, CC's</i>	<i>76,408</i>	<i>84,396</i>
Total	\$616,728	\$665,462

ARKANSAS

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Arkansas (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
U of Arkansas System		
Fayetteville campus	\$ 74,215	\$ 73,975
Medical sciences	61,935	61,658
Ag experiment stations	18,254	18,165
Coop extension service	17,878	17,823
Archeological survey	1,210	1,208
Little Rock campus	36,859	36,726
Pine Bluff campus	14,456	14,407
Monticello campus	8,442	8,414
System administration	1,917	1,908
<i>Subtotal, U of A</i>	<i>235,166</i>	<i>234,284</i>
Arkansas State U	35,418	35,486
Beebe branch	5,796	5,963
Mountain Home branch*	1,067	373
<i>Subtotal, ASU</i>	<i>42,281</i>	<i>41,822</i>
Southern Arkansas U	9,990	9,997
Technical branch	3,892	3,887
<i>Subtotal, SAU</i>	<i>13,882</i>	<i>13,884</i>
U of Central Arkansas	27,983	28,223
Arkansas Tech U	14,918	14,867
Henderson State U	12,272	12,360
Community Colleges**	37,650	37,994
Technical Colleges***	12,124	12,261
Corporate Tax	6,316	5,437
<i>Subtotal TC's</i>	<i>18,440</i>	<i>17,698</i>
So Regional Education Boards	135	135
Dental & vet aid	1,402	1,402
Other dental, vet, opt, etc.	835	845
State scholarship aid (SSIG)	3,810	3,623
Dependents & survivors aid	59	44
Other state scholarships	5,177	6,992
Other appropriations	4,109	4,507
Total	\$418,119	\$418,680

*Includes former technical colleges which are now branches of Arkansas State University.

**Now includes appropriations formerly reported as El Dorado branch of Southern Arkansas U and as three technical colleges.

***Caution to persons using data: because of reorganization, the figures for technical and community colleges will not be comparable with those reported before FY1992-93.

CALIFORNIA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in California (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of California.....	\$1,793,108.....	\$1,831,704
California State University.....	1,488,465.....	1,553,150
Community Colleges.....	1,106,281.....	1,116,016
Hastings College of Law.....	11,493.....	11,804
California Maritime Academy.....	6,408.....	6,791
Student Aid Commission.....	203,396.....	226,869
Postsecondary Ed Commission.....	2,522.....	2,412
Total	\$4,611,673	\$4,748,746

COLORADO

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Colorado (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Colorado*	\$152,130	\$153,877
Health Sciences Center**.....	10,813	1,730
<i>Subtotal, U of C</i>	<i>162,943</i>	<i>155,607</i>
State Board of Agriculture***.....	90,338.....	91,958
Ag experiment station	7,968.....	8,274
Ag extension service	7,625.....	7,974
Forest service.....	3,124.....	3,274
<i>Subtotal, St Bd of Ag</i>	<i>109,055</i>	<i>111,480</i>
U of Northern Colorado	30,669	31,738
Colorado School of Mines	12,140	13,298
Trustees of State Colls†	54,218.....	55,694
St Bd for Comm Colls & Occupational Education		
State Community Colleges.....	70,483.....	76,325
State aid to district jr colls.....	15,267.....	15,308
Occupational education	28,676.....	28,684
<i>Subtotal, SBCCOE</i>	<i>114,426</i>	<i>120,318</i>
Auraria Higher Ed Center‡		
Council on Arts and Humanities	1,575	1,622
State Historical Society	1,626	1,673
Colorado Advanced Tech Inst	3,411	3,572
Commission on Higher Education	1,701	1,736
Student aid	42,220.....	46,504
Vet and Natl Guard tuition.....	15	15
Other	419	433
<i>Subtotal, CCHE</i>	<i>44,355</i>	<i>48,688</i>
Total	\$534,418	\$543,690

*Appropriated to the Board of Regents for allocation to the campuses at Boulder, Denver, and Colorado Springs.

**Appropriation for indigent care program (\$9,189,370) has been transferred out of Department of Higher Education.

***The State Board of Agriculture governs the U of Southern Colorado, Ft. Lewis College, and Colorado State U.

†Includes Mesa State College, Metropolitan State College, Western State College, and Adams State College.

‡Funded by transfers from the Regents of the U of Colorado, Trustees of State Colleges, and the State Community Colleges.

CONNECTICUT

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Connecticut (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Connecticut	\$135,533	\$135,534
Health center	50,988	53,461
<i>Subtotal, U of C</i>	<i>186,521</i>	<i>188,995</i>
State Universities		
Southern	31,869	32,197
Central	31,456	31,780
Western	16,229	16,396
Eastern	13,686	13,827
Central office	2,247	2,270
<i>Subtotal, S U's</i>	<i>95,487</i>	<i>96,470</i>
Comm/Tech Colleges*	80,340	81,456
Department of Higher Education*	3,051	3,504
Payment to others	20,046	20,132
Bd for State Acad Awards**	655	630
Fringe benefits (est).....	109,718	109,128
Total	\$495,818	\$500,315

*The community colleges, technical colleges, and CNVR were merged in FY92-93.

**The Board for State Academic Awards is an external degree college.

DELAWARE

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Delaware (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Delaware*	\$ 66,450	\$ 70,716
Scholarships & financial aid	4,044	4,566
State geologist*	968	1,107
Sea grant	366	377
<i>Subtotal, U of D</i>	<i>71,828</i>	<i>76,766</i>
Delaware State University*	18,957	21,199
Inst of Med Ed & Research	1,534	1,594
Inst of Veterinary Med Ed	45	
Inst of Dental Ed & Research	97	100
Technical & Comm Colleges*	31,768	35,847
Higher Ed Commission	1,740	1,926
Total	\$125,969	\$137,432

*Includes for FY1994-95, one time appropriations: (In \$1,000s)

University of Delaware	1,050
State geologist	54
Delaware State College	1,100
Technical & Comm Colleges	1,618

FLORIDA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Florida (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
State University System		
University of Florida	\$164,913	\$172,846
Health center	87,642	91,262
Inst of Food & Ag Science	96,452	100,169
<i>Subtotal, U of F</i>	<i>349,007</i>	<i>364,277</i>
University of South Florida	122,225	132,379
Medical center	45,896	46,976
<i>Subtotal, U of SF</i>	<i>168,121</i>	<i>179,355</i>
Florida State University	140,367	149,649
Florida International U	74,365	82,189
U of Central Florida	67,278	74,533
Florida Atlantic U	53,116	58,206
Florida A&M University	45,004	50,779
U of West Florida	31,873	33,789
U of North Florida	28,488	31,157
System reserve	8,250	16,904
Florida Gulf Coast	992	4,244
Board of Regents	10,147	10,768
SREB	308	245
Challenge Grants	9,400	2,380
<i>Subtotal, BoR</i>	<i>19,855</i>	<i>13,393</i>
<i>Subtotal, St U Sys</i>	<i>986,716</i>	<i>1,058,475</i>
Student Financial Assistance	66,110	75,242
Postsecondary Ed Plan Comm	739	822
Private Institutions		
University of Miami		
Medical school*	12,571	13,325
Nursing School	631	631
Med training sim lab*	1,500	1,500
Spinal Cord*	500	500
Other	1,160	1,197
<i>Subtotal, U of M</i>	<i>16,362</i>	<i>17,153</i>

(Continued from the previous column)

Barry U, soc work, nursing	494	495
Bethune-Cookman	568	568
Comm hospital ed program*	4,662	5,162
Edward Waters Upgrade	210	210
Florida Inst Tech Science	488	488
FL Southern University	123	123
Nova University	416	831
SE Coll Osteopathic Med*	2,617	2,774
SECOM rural unmet needs*	87	125
Tuition asst, pvt insts	18,539	19,872
Other assistance	8,466	8,630
<i>Subtotal, Pvt</i>	<i>53,032</i>	<i>56,431</i>
State aid to community coll	475,674	501,103
State Board of Comm Coll	3,656	3,627
<i>Subtotal, CC's</i>	<i>479,330</i>	<i>504,730</i>
Total	\$1,585,927	\$1,695,700

*Assigned to the Board of Regents Office. These sums have have not been included in the subtotal for the BoR.

GEORGIA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Georgia (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Georgia	\$215,581	\$232,904
Ag experiment station	32,686	34,312
Coop extension service	26,087	27,747
Vet med experiment station	2,492	2,602
Skidaway Inst Oceanography	1,400	1,461
Marine extension service	1,216	1,285
Marine Institute	878	916
Vet Med Teaching Hospital	475	493
Minority business enterprises	306	309
Forest research	314	320
Athens/Tifton Veterinary Labs	52	90
<i>Subtotal, U of G</i>	<i>281,487</i>	<i>302,439</i>
Medical College of Georgia	72,489	76,227
Talmadge Memorial Hospital	29,400	30,643
Family practice residency	16,714	22,395
Desegregation program	335	339
<i>Subtotal, MC of G</i>	<i>118,938</i>	<i>129,604</i>
GA Institute of Technology	101,769	111,409
Tech Research Institute	10,094	10,744
Education extension services	537	559
Advanced Technology Center	1,551	1,891
Agricultural research	1,181	1,238
Center for Rehabilitation	940	982
<i>Subtotal, GIT</i>	<i>116,072</i>	<i>126,823</i>
Georgia State University	106,812	115,190
Georgia Southern College	48,268	54,025
Senior Colleges		
Kennesaw College	27,029	30,219
Valdosta State College	25,799	29,012
West Georgia College	24,286	25,649
Georgia College	17,095	18,583
Columbus College	15,644	17,645
Augusta College	14,660	16,635
Southern Coll of Technology	14,986	15,764
Armstrong State College	13,942	15,403
Fort Valley State College	12,970	13,999
Savannah State College	12,275	13,487
Albany State College	12,315	13,410
Clayton State College	10,671	12,433
North Georgia College	10,224	11,526
Georgia Southwestern College	9,059	9,814
<i>Subtotal, S C's</i>	<i>220,955</i>	<i>243,579</i>

(Continued from the previous column)

Junior Colleges		
DeKalb College	31,528	34,660
Macon College	9,733	11,215
Abraham Baldwin Ag College	8,562	9,433
Gainesville College	7,030	7,794
Darton College	6,838	7,464
Floyd College	5,936	7,107
Middle Georgia College	6,628	7,047
Dalton College	5,344	6,205
Gordon College	4,728	5,394
Brunswick College	4,785	5,197
South Georgia College	4,603	4,842
Atlanta Metropolitan College	4,802	4,830
Bainbridge College	2,839	3,155
Waycross College	2,335	2,610
East Georgia College	1,855	2,133
<i>Subtotal, J C's</i>	<i>107,546</i>	<i>119,086</i>
Regents of University System	5,051	5,285
SREB payments	4,275	1,601
Medical scholarships	1,124	1,248
Regents opportunity grants	600	600
Regents scholarships	200	200
Information Technology	4,287	4,889
Georgia Military College	870	821
Public Telecommunications	6,991	8,079
Research consortium	8,100	4,347
<i>Subtotal, R of US</i>	<i>31,498</i>	<i>27,070</i>
Unallocated reserve	3,282	2,120
Total	\$1,034,858	\$1,119,936

HAWAII

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Hawaii (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Hawaii		
University of Hawaii, Manoa	\$186,752	\$197,165
School of medicine	14,871	15,438
School of nursing	3,296	3,731
Ag experiment station	10,649	11,316
Coop extension service	6,105	6,210
<i>Subtotal, U of H, M</i>	<i>221,673</i>	<i>233,860</i>
University of Hawaii, Hilo	20,739	21,242
U of Hawaii, West Oahu	2,063	2,068
Community Colleges	77,715	78,757
Systemwide support	25,000	24,800
<i>Subtotal, U of H</i>	<i>347,190</i>	<i>360,727</i>
WICHE	1,146	1,146
Fringe benefits (est)	55,384	57,750
Less tuition and other revenues	(32,000)	(33,600)
Total	\$371,720	\$386,023

IDAHO

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Idaho (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Idaho	\$ 55,403	\$ 62,236
Ag research & coop extension	17,133	19,435
WAMI medical education	2,194	2,310
WOI veterinary medicine	1,011	1,170
Forestry research	419	453
Geological survey	558	607
<i>Subtotal, U of I</i>	<i>76,718</i>	<i>86,211</i>
Boise State University	43,704	49,117
Idaho State University*	38,624	43,553
Lewis-Clark State College	7,147	8,393
Competitive Research	1,904	2,100
Small Business Center	218	240
Junior College support	9,201	10,239
Vocational education	20,489	22,864
State Board of Education	967	999
Scholarships and grants	1,325	2,045
Medical education**	1,037	1,147
Total	\$201,334	\$226,908

*Includes (in \$1,000s):

Idaho Dental Ed Prog	438	472
Museum of Natural History	405	441

**Includes (in \$1,000s):

Idaho State, Family Practice	288
Boise Clinic	288
WICHE	572

ILLINOIS

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Illinois (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Illinois		
Urbana/Champaign	\$269,039.....	\$276,602
Chicago	275,825.....	293,691
Central Administration	42,320.....	43,387
<i>Subtotal, U of I</i>	<i>587,184</i>	<i>613,680</i>
Southern Illinois University		
Carbondale	128,052	130,604
Edwardsville	53,196	55,092
Central Administration	1,879.....	1,924
<i>Subtotal, SIU</i>	<i>183,127</i>	<i>187,620</i>
Board of Regents		
Northern Illinois University	88,348	93,206
Illinois State University	68,815.....	70,689
Sangamon State University	17,912	18,938
Board office	1,359.....	1,394
<i>Subtotal, BoR</i>	<i>176,434</i>	<i>184,227</i>
Board of Governors		
Western Illinois University	45,523	49,298
Eastern Illinois University	37,007	38,023
Northeastern Illinois U	31,540	33,572
Chicago State University	24,111	28,384
Governors State University	18,942	19,393
Board Office.....	2,351	2,300
<i>Subtotal, BoG</i>	<i>159,474</i>	<i>170,970</i>
Community Colleges.....	255,634	265,255
Board office	1,490	1,562
<i>Subtotal, CC's</i>	<i>257,124</i>	<i>266,817</i>

(Continued from the previous column)

IL Student Assistance Commission

Scholarships and grants	228,830	268,943
Administration	4,442	4,658
<i>Subtotal, ISAC</i>	<i>233,272</i>	<i>273,601</i>
Board of Higher Education	2,330	2,238
Grant programs*.....	51,618	53,078
<i>Subtotal, IBHE</i>	<i>53,948</i>	<i>55,316</i>
Other appropriations		
Vets/MIA depend scholarships	457	457
Health, life insurance (est)	147,896	133,197
Worker & unemploy. insurance	5,563	6,650
Civil service merit	914	951
Tech trans & innovation grants	422	422
Small business devel ctrs	623	623
<i>Subtotal, Other</i>	<i>155,875</i>	<i>142,300</i>
Total	\$1,806,438	\$1,894,531

*Includes (in \$1,000s):

Grants to private institutions	17,063	17,490
Health education grants	18,102	18,580
Institutional grant program	16,453	17,008

INDIANA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Indiana (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
Indiana University		
Bloomington	\$147,539	\$146,862
IUPUI-Indianapolis*	59,285	59,063
Health Division	76,794	76,907
Family Practice	1,360	1,412
Regional campuses		
Northwest	14,342	14,300
South Bend	15,364	15,306
Southeast	11,691	11,644
Kokomo	8,042	7,981
East	4,690	5,021
Higher ed telecomm**	5,215	5,215
Developmental Training Ctr	2,073	2,073
Chemical test training	536	536
Optometry education	29	2
Geological Survey	2,530	2,530
Subtotal, IU	349,490	348,852
Purdue University		
West Lafayette	176,956	176,341
IUPU-Fort Wayne***	23,234	23,157
Regional campuses		
Calumet	19,198	19,123
North Central	6,139	6,299
Technology programs	3,840	3,821
County extension service	3,669	3,669
Ag experiment station	2,746	2,746
Ag extension/research	3,107	3,107
Animal disease diagnosis lab	3,545	3,547
Crop production research ctr	55	55
Valparaiso nursing	85	85
Aviation technology (Purdue)	712	407
Subtotal, PU	243,286	242,357

(Continued from the previous column)

Ball State U	100,688	100,544
Indiana State U	63,330	63,156
U of Southern Indiana	16,006	17,934
Vincennes U†	23,733	24,625
Indiana Voc Tech College	60,563	60,192
Commission for Higher Ed	1,234	1,234
Coll placement assessment ctr	788	788
Student Assistance Commission	57,643	59,855
Program start-up fund	284	2,335
Library automation	150	150
21st Century Scholars Admin	387	636
Distance education	50	350
Endowment Teaching Excellence	500	500
Total	\$918,132	\$923,508

*Acronym for Indiana University-Purdue University at Indianapolis, which includes the Indiana U. Medical Center, Law School and other units, as well as academic programs of Purdue U.

**Statewide multi-media communications network providing service to both public and private postsecondary institution, administered by Indiana U.

***Dual Campus of Indiana U. and Purdue U.

†A two-year community college now supported by the state; previously received modest county support.

IOWA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Iowa (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Iowa	\$185,095	\$190,980
Psychiatric hospital	6,883	6,994
Hospital school	5,548	5,664
Family practice med training	1,797	1,841
Oakdale campus.....	2,794	2,831
Other	2,966	2,994
<i>Subtotal, U of I</i>	<i>205,083</i>	<i>211,304</i>
Iowa State University	148,358	151,332
Ag and home ec exper station	27,769	30,687
Coop extension service	17,894	18,270
Livestock research	276	276
Other	5,854	5,883
<i>Subtotal, ISU</i>	<i>200,151</i>	<i>206,448</i>
University of Northern Iowa	66,211	68,124
Board of Regents Office	1,098	1,125
Tri-State Graduate Center	68	68
Quad Cities Grad Center	144	144
Southwest Iowa Resource Ctr	68	68
Other	11	11
<i>Subtotal, BoR</i>	<i>1,389</i>	<i>1,416</i>
<i>Subtotal, Regents programs</i>	<i>472,834</i>	<i>487,292</i>
Area Colleges	114,388	114,388
College Aid Commission	300	301
Pvt college tuition grants	31,328	32,422
University of Osteopathy*	379	379
State scholarships**	444	475
Voc-tech tuition grants	1,386	1,425
Work study**	3,165	3,055
Grad student assist	72	72
Iowa Grants**	1,686	1,398
<i>Subtotal, CAC</i>	<i>38,760</i>	<i>39,527</i>
Total	\$625,982	\$641,207

*Private university.

**Portions of these programs are appropriated to private colleges.

KANSAS

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Kansas (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Kansas	\$102,583	\$103,518
Medical center	74,016	77,151
<i>Subtotal, U of K</i>	<i>176,599</i>	<i>180,669</i>
Kansas State University	111,252	114,565
Veterinary medical center	7,844	8,007
College of Technology.....	4,291	4,476
<i>Subtotal, KSU</i>	<i>123,387</i>	<i>127,048</i>
Wichita State University	49,743	50,078
Pittsburg State University	22,550	23,415
Emporia State University	22,201	22,850
Fort Hays State University	22,083	23,626
Salary increases		3,480
Board of Regents	11,358	11,997
<i>Subtotal, Regents System</i>	<i>427,921</i>	<i>443,163</i>
Aid to Washburn University	6,350	6,807
Aid to community colleges	50,453	52,385
Total	\$484,724	\$502,355

KENTUCKY

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Kentucky (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Kentucky.....	\$105,796	\$232,468
Medical Center*	67,093	
Ag experiment station*.....	51,242	
UK Community Colleges.....	60,573	63,013
Subtotal, U of K	284,704	295,481
University of Louisville	68,473	127,319
Medical Center*	55,009	
Subtotal, U of L	123,482	127,319
Eastern Kentucky U	47,070	48,565
Western Kentucky U	45,886	47,271
Murray State U	34,248	35,282
Morehead State U	28,040	28,886
Northern Kentucky U	23,935	24,658
Kentucky State U	15,614	16,085
Ky Higher Ed Assist Authority.....	20,668	26,058
Council on Higher Ed	5,500	5,403
EPSCoR	1,129	2,227
Rural health**.....	374	374
Total	\$630,650	\$657,609

*For FY1994-95, the appropriations to the medical centers and agriculture are included in the amounts reported for the main campus.

**Funds to be distributed to EKU, MoSU, MuSU, and WKU.

LOUISIANA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Louisiana (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
LA State University System		
Baton Rouge	\$103,034	\$104,672
Medical center	69,374	79,460
Pennington Biomed Research	4,352	4,354
Ctr Ag Sci & Rural Develop	53,566	54,427
Veterinary medicine	12,721	12,700
Law center	4,492	4,542
New Orleans campus	32,253	33,184
Shreveport campus	8,328	8,629
Alexandria campus	4,433	4,750
Eunice campus	3,289	3,967
System Board	1,290	1,501
Subtotal, LSU.....	297,132	312,186
Board of Trustees System		
U of Southwestern LA	40,906	39,959
Northeast LA U	28,185	29,152
Louisiana Tech U	29,475	29,139
Southeastern LA U	23,579	26,439
Northwestern State U	17,941	19,320
Delgado Comm College	17,577	18,724
Grambling State U	17,997	18,084
McNeese State U.....	17,799	17,919
Nicholls State U	16,963	17,011
Nunez Comm Coll	3,086	3,201
System Board	833	886
Subtotal, Bd of T.....	214,341	219,834
Southern University System		
Baton Rouge	35,982	36,720
New Orleans.....	8,962	9,074
Shreveport	4,033	4,174
System Board	701	892
Subtotal, SUS	49,678	50,860
LA Univ Marine Consortium	1,444	1,709
Board of Regents, admin	1,724	1,729
Aid to Private Schools	3,261	3,260
Total	\$567,580	\$589,578

MAINE

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Maine (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Maine System	\$132,726	\$132,726
Vocational education	24,493	24,642
Maine Maritime Academy	6,472	6,472
Maine Public Broadcasting Corp.*	2,230	2,230
Grant/loan/scholarships**	1,275	1,275
Incentive scholarships	5,255	5,267
Other scholarships		408
Total	\$172,451	\$173,020

*Formerly included in the U of Maine total; now a separate corporation.

**Includes funds to secure places for Maine students in health-related fields at various schools in the Northeast.

MARYLAND

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Maryland (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Maryland		
College Park	\$200,886	\$212,327
Baltimore City	96,859	102,063
Towson State University	42,488	44,688
Baltimore County	41,867	44,208
Frostburg State University	17,706	18,796
Salisbury State University	18,199	19,089
University of Baltimore	16,452	18,082
Eastern Shore	14,392	15,483
Bowie State University	14,876	15,490
Coppin State College	11,995	12,549
Ag experiment station	11,017	11,238
Coop extension service	13,219	13,968
Ctr, environ & estuarine	7,230	8,097
Biotech & sea grant	7,627	9,889
System administration	5,964	6,211
<i>Subtotal, U of M</i>	<i>520,777</i>	<i>552,178</i>
Morgan State University	31,201	32,516
St. Mary's Coll of Maryland	10,648	10,998
State Scholarship Commission	29,361	31,327
Higher Education Commission	6,057	6,846
Aid to private higher ed	25,790	26,220
Aid to community colleges	109,160	111,456
Baltimore City Comm Coll	15,693	16,646
<i>Subtotal, CCs</i>	<i>124,853</i>	<i>128,102</i>
Total	\$748,687	\$788,187

MASSACHUSETTS

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Massachusetts (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Massachusetts		
Amherst	\$155,344	\$168,247
Boston	56,466	62,141
Lowell	49,589	53,753
Dartmouth	31,175	34,559
Medical School	23,945	24,693
Reserve	10,333	
President's office	2,911	
<i>Subtotal, U of M</i>	<i>329,763</i>	<i>343,393</i>
State Colleges		
Salem	21,627	22,784
Bridgewater	20,553	21,702
Fitchburg	17,373	18,350
Framingham	14,129	15,311
Worcester	14,215	14,972
Westfield	13,774	14,504
North Adams	9,513	10,219
Mass College of Art	8,917	9,420
Mass Maritime	7,893	8,320
<i>Subtotal, S C's</i>	<i>127,994</i>	<i>135,582</i>

(Continued from the previous column)

Community Colleges		
Springfield	14,332	15,355
North Shore	12,698	13,799
Massasoit	13,001	13,793
Middlesex	11,385	11,968
Northern Essex	11,331	11,885
Bunker Hill	10,469	11,103
Holyoke	9,995	10,608
Bristol	8,560	9,000
Quinsigamond	8,247	8,676
Roxbury	7,828	8,620
Mass Bay	7,542	7,971
Cape Cod	6,726	7,077
Mt Wachusett	6,417	6,853
Berkshire	6,503	6,840
Greenfield	5,704	6,195
<i>Subtotal, CC's</i>	<i>140,738</i>	<i>149,743</i>
Higher Ed Coord Council	3,213	3,243
Scholarships	58,000	63,651
Health and welfare	160,253	195,849
Collective bargaining	2,181	4,205
Other	4,853	7,268
Total	\$826,995	\$902,934

Note: By state statute, starting in FY1994, the University no longer retains tuition receipts. This change was offset by the legislature with increased appropriations. Comparisons with former years will result in considerable distortion.

MICHIGAN

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Michigan (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Michigan		
Ann Arbor	\$274,034	\$280,337
Dearborn campus	18,478	19,249
Flint campus	16,615	17,395
<i>Subtotal, U of M</i>	<i>309,127</i>	<i>316,981</i>
Michigan State University	232,505	237,852
Ag experiment station	25,934	24,185
Coop extension service	22,320	21,362
<i>Subtotal, MSU</i>	<i>280,759</i>	<i>283,399</i>
Wayne State University	194,723	199,202
Western Michigan University	86,302	90,616
Eastern Michigan University	64,775	67,929
Central Michigan University	59,231	61,718
Ferris State University	41,657	43,025
Michigan Tech University	40,916	41,857
Northern Michigan University	39,972	40,891
Oakland University	36,318	37,153
Grand Valley State University	29,293	35,103
Saginaw Valley University	17,004	17,845
Lake Superior State University	10,686	10,932
Supportive services	1,673	1,723
Other	1,527	1,219
Total	\$1,213,963	\$1,249,593
Scholarships and Grants		
Competitive scholarships	28,988	29,769
Private tuition grants	50,467	51,981
Private dental grants	3,928	4,046
Private general degree	4,513	4,649
Private allied health	727	749
Indian tuition	2,698	3,098
Michigan work-study	6,232	6,419
Part-time students	2,257	2,325
Robert C. Byrd Scholarship	500	750
Congress teacher scholarship	750	750
Mich Ed Opportunity Grants	1,773	1,826
Midwestern higher ed compact	58	58
Tuition incentive program	7,000	8,565
<i>Subtotal, S&G</i>	<i>109,891</i>	<i>114,985</i>
State aid to community college	240,000	247,800
Less federal funds	(4,550)	(4,800)
Total	\$1,559,304	\$1,607,578

MINNESOTA

State tax-fund appropriations for the operating expenses of higher education for fiscal years 1993-94 and 1994-95 in Minnesota (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Minnesota*	\$362,118	\$375,980
Special appropriations	82,847	86,207
LCMR+Deficit	2,827	
<i>Subtotal, U of M</i>	<i>447,792</i>	<i>462,187</i>
State University System**	175,399	179,621
Community College System***	95,751	104,248
Technical College System†	165,130	170,525
Higher Ed Coordinating Board		
Grants to students	101,950	93,950
Tuition reciprocity	5,050	2,050
Work study	8,219	8,219
MINITEX library	2,063	2,063
Other	4,966	6,216
<i>Subtotal, HECB</i>	<i>122,248</i>	<i>112,498</i>
Higher Education Board‡	900	900
Mayo Medical schools††	808	840
Totals	\$1,008,028	\$1,030,819

*Includes campuses at Minneapolis/St. Paul, Duluth, Morris, and Crookston; as well as medical, agricultural, and other programs.

**Includes the campuses at Mankato, St. Cloud, Moorhead, Bemidji, Winona, Southwest State U at Marshall, and Metropolitan State U in the Twin Cities.

***Includes 13 state-operated institutions.

†Includes 33 state-funded, locally operated postsecondary institutions.

‡Board established for merging the State University System, the Community College System, and the Technical College System Governing Boards in 1996.

††Private institution.

MISSISSIPPI

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Mississippi (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
U of Mississippi	\$ 41,239	\$ 50,312
Medical Center	70,346	98,141
Pharmaceutical research	1,917	3,332
Off campus centers	525	914
Mineral resources institute	423	523
Law research institute	324	451
<i>Subtotal, U of M</i>	<i>114,774</i>	<i>153,673</i>
Mississippi State U	49,366	60,357
Ag & forest experiment	15,878	18,315
Coop extension	14,836	17,010
Coll of veterinary medicine	7,273	9,491
State chemical lab	1,168	3,153
Forest products lab	2,332	3,991
Off campus centers	1,123	1,455
Water resources institute	125	131
<i>Subtotal, MSU</i>	<i>92,101</i>	<i>113,903</i>
U of Southern Mississippi	43,263	54,719
Off campus centers	3,138	3,849
Gulf Coast Research Lab	2,879	3,340
<i>Subtotal, USM</i>	<i>49,280</i>	<i>61,908</i>
Jackson State U	20,079	26,478
Delta State U	12,006	19,380
Alcorn State U	10,621	17,909
Miss U for Women	7,357	11,203
Miss Valley State U	7,030	10,245
Vocational education	48,896	53,202
Junior Colleges	88,744	131,200
Board for Community Colleges	826	12,484
<i>Subtotal, CC's</i>	<i>89,570</i>	<i>143,684</i>
University Research Center	3,083	3,345
Board of Trustees	2,210	11,587
Student financial aid	1,982	2,090
Totals	\$458,989	\$628,607

Note: Includes one-time appropriations:
4-year universities, \$29,500,000
Community/junior colleges, \$23,100,000

MISSOURI

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Missouri (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Missouri	\$298,638	\$335,174
State Universities & Colleges		
Southwest	53,658	56,860
Central	40,088	42,109
Southeast	32,500	34,709
Northeast	28,564	30,705
Northwest	19,323	20,400
Western	13,185	14,238
Southern	13,281	14,207
Lincoln	10,836	11,893
Harris-Stowe	5,117	6,273
<i>Subtotal, U's & C's</i>	<i>216,552</i>	<i>231,394</i>
Aid to public jr colleges	74,215	83,670
Missouri Student Grant Program	20,026	21,290
Coord Board for Higher Ed	1,239	1,311
Total	\$610,670	\$672,839

MONTANA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Montana (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Montana	\$ 29,957	\$ 28,511
Forestry experiment station	706	705
<i>Subtotal, U of M</i>	<i>30,663</i>	<i>29,216</i>
Montana State University	35,656	33,904
Ag experiment station	7,283	7,325
Coop extension service	2,815	2,838
Forest service training	253	232
<i>Subtotal, MSU</i>	<i>46,007</i>	<i>44,299</i>
Coll of Mineral Science & Tech	8,028	7,720
Bureau of Mines	1,309	1,302
<i>Subtotal, CMST</i>	<i>9,337</i>	<i>9,022</i>

(Continued in the next column)

(Continued from the previous column)

Eastern Montana College	11,218	10,872
Northern Montana College	6,283	6,078
Western Montana College	3,765	3,597
Board of Regents	33	34
Commissioner's Office	904	892
Student assistance	5,130	5,020
Community college	4,211	4,126
Total	\$117,551	\$113,156

NEBRASKA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Nebraska (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Nebraska		
Lincoln	\$144,924	\$150,092
Medical center	69,929	71,376
Omaha	39,054	40,019
Kearney	21,420	21,982
System office	20,841	22,118
<i>Subtotal, U of N</i>	<i>296,168</i>	<i>305,587</i>
State Colleges		
Wayne	9,911	10,348
Chadron	8,907	9,236
Peru	4,932	5,074
System office*	421	493
<i>Subtotal, S C's</i>	<i>24,171</i>	<i>25,151</i>
Technical Community Colleges**	34,903	35,766
Coordinating Commission	842	856
Student Aid	2,165	2,205
Total	\$358,249	\$369,565

*In 1994-95, the system office's appropriation included
pass-through funds of \$40,000 for the Tri-State Graduate
Center in Sioux City, IA.

**Includes funds for the Department of Labor for short-term
job training, instructional equipment, tech prep, and
faculty development: FY1993-94: \$350,000; FY1994-95:
\$400,000.

NEVADA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Nevada (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
U of Nevada, Reno	\$ 51,768	\$ 51,977
School of Medicine	11,080	11,257
Ag Exper Station	4,305	4,375
Coop ext svc	3,898	3,989
Intercoll athletics	1,141	1,160
Statewide programs	3,782	3,831
<i>Subtotal, U of N, Reno</i>	<i>75,974</i>	<i>76,589</i>
U of Nevada, Las Vegas	57,745	57,543
Statewide programs	511	518
Intercoll athletics	1,183	1,202
<i>Subtotal, U of N, LV</i>	<i>59,439</i>	<i>59,263</i>
Community College Division		
Comm Coll Southern Nevada*	19,990	19,361
Truckee Meadows	12,239	12,346
Western Nevada	7,328	7,395
Northern Nevada	4,289	4,280
<i>Subtotal, CC's</i>	<i>43,846</i>	<i>43,382</i>
Business Center North	1,324	1,351
Business Center South	1,092	1,110
System computing center	7,955	8,099
Desert Research Institute	2,085	2,096
University Press	488	498
National Direct Student Loan	30	30
System administration	1,794	1,829
Special projects	192	192
Total	\$194,219	\$194,439

*Formerly called Clark County .

NEW HAMPSHIRE

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in New Hampshire (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University System of New Hampshire		
Durham	\$34,494	\$36,747
Ag experiment station	2,844	3,045
Coop extension service	2,056	2,240
Extension work, counties	950	1,080
Consulting center	139	146
Marine research/development	761	800
New Hampshire Network	1,810	1,986
<i>Subtotal, UNH, Durham</i>	<i>43,054</i>	<i>46,044</i>
Manchester	1,233	1,341
<i>Subtotal, U of NH</i>	<i>44,287</i>	<i>47,385</i>
Plymouth State College	7,908	8,369
Keene State College	7,404	7,847
School of Lifelong Learning	901	899
<i>Subtotal, UNH System</i>	<i>60,500</i>	<i>64,500</i>
Postsecondary Ed Commission	257	267
Incentive program	552	601
Veterinary medicine schools	157	147
Optometry school	12	6
Med school, Dartmouth	200	200
New England Brd of Higher Ed	105	110
Nurses leverage grants	35	35
Nursing scholarships	35	35
War orphans scholarships	10	10
Leveraged incentive grant	347	338
<i>Subtotal, PSEC</i>	<i>1,710</i>	<i>1,749</i>
Postsecond ed admin & support	1,907	1,915
New Hamp Technical Institute	5,109	5,402
Technical Colleges		
Manchester	2,622	2,735
Claremont	1,951	2,023
Berlin	1,865	1,978
Nashua	1,684	1,787
Stratham	1,562	1,633
Laconia	1,505	1,602
<i>Subtotal, TI's</i>	<i>16,298</i>	<i>17,160</i>
Total	\$80,415	\$85,324

NEW JERSEY

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in New Jersey (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
Rutgers, State U of New Jersey	\$226,882	\$234,089
Ag experiment station	19,110	20,730
<i>Subtotal, Rutgers</i>	<i>245,992</i>	<i>254,819</i>
U of Medicine & Dentistry	166,911	172,335
NJ Institute of Technology	40,125	41,543
State Colleges		
Montclair	35,500	36,458
Paterson	30,909	32,087
Trenton	28,267	29,951
Rowan	28,867	29,705
Kean	27,724	29,045
Jersey City	25,239	25,808
Stockton	16,518	17,048
Ramapo	15,239	15,779
Thomas Edison	3,692	4,136
<i>Subtotal, S C's</i>	<i>211,955</i>	<i>220,017</i>
Health related programs		
Private dental school aid	2,400	1,600
Schools of nursing	416	316
Veterinary medicine	1,427	1,127
Institute of Med. Research	850	850
<i>Subtotal, H R</i>	<i>5,093</i>	<i>3,893</i>
Other support programs		
Scholarly Chairs	575	575
Special student populations	1,724	1,724
Other academic support	1,815	615
Urban/minority programs	4,400	4,400
System support	26,888	
<i>Subtotal, Other</i>	<i>35,402</i>	<i>7,314</i>
Student aid	159,549	160,969
Oversight, administration	6,614	3,350
Fringe benefits (est)	290,531	277,299
Aid to county colleges	87,573	97,801
Aid to private institutions	21,120	20,000
Total	\$1,270,865	\$1,259,340

NEW MEXICO

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in New Mexico (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of New Mexico	\$108,643	\$118,318
Medical school	27,916	29,598
Cancer center	1,717	1,775
Medical-related programs	9,149	11,270
State medical investigator*	2,150	2,260
Gallup branch	4,514	4,987
Los Alamos branch	1,252	1,297
Valencia branch	2,118	2,471
<i>Subtotal, U of NM</i>	<i>157,459</i>	<i>171,976</i>
New Mexico State U	69,602	75,701
Ag experiment station	8,781	9,363
Ag extension service	6,405	6,813
St Dept of Agriculture*	4,856	5,342
Research Center	391	394
Alamogordo branch	3,681	4,122
Carlsbad branch	2,142	2,315
Dona Ana branch	5,386	5,963
Grants branch	1,421	1,548
<i>Subtotal, NMSU</i>	<i>102,665</i>	<i>111,561</i>
Eastern New Mexico U	18,385	20,541
Roswell branch	5,243	5,734
<i>Subtotal, ENMU</i>	<i>23,628</i>	<i>26,275</i>
NM Inst of Mining & Tech	13,246	14,985
State Bureau of Mines*	2,961	3,064
Research Center	1,983	2,434
<i>Subtotal, NMIMT</i>	<i>18,190</i>	<i>20,483</i>

(Continued from the previous column)

NM Highlands U	13,785	15,939
Western New Mexico U	9,415	10,954
Community Colleges		
Clovis	4,698	5,652
Northern New Mexico	4,855	5,649
Santa Fe	3,957	4,657
San Juan College	3,220	4,364
New Mexico Junior College	2,380	3,354
<i>Subtotal, CC's</i>	<i>19,110</i>	<i>23,676</i>
Technical-Vocational Schools		
Albuquerque TVI	22,559	25,311
Luna AVS	4,775	5,063
Tucumcari AVS	1,629	1,723
<i>Subtotal, Voc-tech</i>	<i>28,963</i>	<i>32,097</i>
NM School for the Deaf	707	1,271
Commission on Higher Ed.	1,139	1,150
WICHE	75	79
Student Financial Aid	14,498	17,002
Student exchange grants	2,183	2,047
Other	1,536	2,992
<i>Subtotal, CHE</i>	<i>19,431</i>	<i>23,270</i>
Total	\$393,353	\$437,502

*State function administered through the institution.

NEW YORK

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in New York (in thousands of dollars)

	Sums appropriated	
Institutions	1993-94(R)	1994-95
State University of New York (SUNY)		
University Centers		
Buffalo	\$206,184	\$215,860
Stony Brook	169,082	175,379
Albany	94,012	97,509
Binghamton	72,161	74,898
<i>Subtotal, U Ctrs</i>	<i>541,439</i>	<i>563,646</i>
Medical Centers		
Downstate (NYC)	59,526	62,540
Upstate (Syracuse)	39,848	41,589
<i>Subtotal, Med Ctrs</i>	<i>99,374</i>	<i>104,129</i>
Colleges of Arts & Science		
Buffalo	49,421	51,445
Brockport	35,461	36,973
Oswego	34,815	36,304
New Paltz	32,128	33,422
Cortland	28,962	30,321
Oneonta	28,897	29,872
Plattsburgh	28,069	28,999
Fredonia	26,169	27,297
Geneseo	25,672	26,867
Potsdam	24,169	25,143
Purchase	22,893	23,914
Old Westbury	18,289	19,179
<i>Subtotal, C of A&S</i>	<i>354,945</i>	<i>369,736</i>
Statutory Colleges		
Land-Grant at Cornell	115,921	120,901
Ceramics at Alfred U	7,606	8,051
<i>Subtotal, St Coll's</i>	<i>123,527</i>	<i>128,952</i>
Specialized Colleges		
Environment Sci & Forest	23,076	24,019
Empire State	18,809	19,665
Coll of Technology	13,006	13,389
Optometry	17,120	17,647
Maritime	9,065	9,410
<i>Subtotal, Spec Colls</i>	<i>81,076</i>	<i>84,130</i>

(Continued from the previous column)

Agricultural & Technical Colleges		
Farmingdale	32,717	34,081
Alfred	20,065	20,867
Morrisville	14,461	15,210
Cobleskill	14,492	15,178
Delhi	13,326	13,782
Canton	11,230	11,697
<i>Subtotal, A&T Colls</i>	<i>106,291</i>	<i>110,815</i>
University-wide programs	125,468	153,412
Fringe benefits	379,344	425,684
Cornell land script	35	35
SUNY gross total	1,811,499	1,940,539
Less student fees, etc.	(560,200)	(600,100)
SUNY net tax fund total	1,251,299	1,340,439
Cornell coop & extension	2,863	2,863
Community Colleges		
SUNY	262,408	282,203
CUNY	113,709	117,862
<i>Subtotal, CC's</i>	<i>376,117</i>	<i>400,065</i>
Other Programs		
Aid to CUNY	597,002	618,937
Tuition assistance	621,100	624,410
Aid to independent colls	74,829	88,857
Scholar & fellowships	11,317	11,437
Higher ed services corp	9,970	12,361
Higher ed administration	3,412	3,648
Aid to native Americans	670	635
Aid to academic libraries	2,333	2,855
<i>Subtotal, other</i>	<i>1,320,633</i>	<i>1,363,140</i>
Total	\$2,950,912	\$3,106,507

NORTH CAROLINA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in North Carolina (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of North Carolina		
UNC at Chapel Hill	\$143,559	\$148,937
Health affairs	113,467	120,040
Area health education ctrs	34,943	36,040
Subtotal, UNC-CH	291,969	305,017
UNC Hospital at Chapel Hill*	40,754	43,532
NC State U at Raleigh	166,768	173,241
Sch of Veterinary Med	19,454	19,439
Ag research service	37,486	39,941
Coop extension service	29,245	29,898
Subtotal, NCSU	252,953	262,519
East Carolina University**	119,481	123,909
UNC at Greensboro	58,205	58,746
Appalachian State University	55,492	57,757
UNC at Charlotte	63,297	66,493
NC Ag & Tech St University	45,434	47,821
Western Carolina University	39,592	40,530
UNC at Wilmington	35,410	37,376
NC Central University	32,375	32,848
Fayetteville State U	21,341	22,814
Winston-Salem State U	17,826	19,241
UNC at Asheville	17,650	18,481
Pembroke State University	17,311	18,039
Elizabeth City State U	16,784	17,985
NC School of the Arts	8,153	12,226
General administration	20,809	21,283
Allocation to institutions	4,987	4,732
Related programs***	47,117	53,273
Subtotal, U of NC	1,206,940	1,264,622
State support of Comm Colls	419,730	455,181
Ed benefits, veterans' children	3,509	3,509
Total	\$1,630,179	\$1,723,312

(Continued from the previous column)

*This is a teaching hospital, part of the medical complex
at Chapel Hill, but administratively separate from the
university at Chapel Hill. It is placed here for
comparability with similar institutions in other states.

**Includes (in \$1,000s):

School of Medicine	38,602	39,758
Reduced by transfers	15,929	17,081

to another state agency

***Includes (in \$1,000s):

(a) to private institutions for financial aid to needy NC graduates	11,274	13,774
--	--------	--------

(b) tuition grant to each full-time NC undergraduate attending a private school	24,783	26,283
--	--------	--------

(c) aid to private medical schools and NC students attending them	2,419	2,419
--	-------	-------

NORTH DAKOTA

State tax-fund appropriations for the operating expenses
of higher education for the undivided biennia 1991-93 and
1993-95 in North Dakota (in thousands of dollars)

Institutions	Sums appropriated	
	1991-93(R)	1993-95
U of North Dakota	\$ 78,446	\$ 75,774
Medical center	27,416	25,282
UND Williston	2,981	2,870
UND Lake Region	3,056	3,003
<i>Subtotal, U of ND</i>	<i>111,899</i>	<i>106,929</i>
North Dakota State U	63,374	59,510
Ag experiment stations	27,562	26,629
Extension division	10,049	10,049
Bottineau branch	3,072	3,078
State forest service	1,400	1,311
<i>Subtotal, NDSU</i>	<i>105,457</i>	<i>100,577</i>
State College of Science	20,010	19,186
Minot State U	18,960	18,025
Dickinson State U	10,421	9,740
Valley City State U	8,841	8,725
Mayville State U	6,771	6,511
Bismarck St Coll (2-yr)	9,273	8,813
<i>Subtotal, All Insts</i>	<i>291,632</i>	<i>278,506</i>
Board of Higher Education	2,158	2,315
Student financial assistance	3,514	3,488
Prof Student Exchange	1,167	1,109
Pool of funds	1,930	330
Research EPSCOR	1,980	1,980
<i>Subtotal, BHE</i>	<i>10,749</i>	<i>9,222</i>
Total	\$302,381	\$287,728

Note: Totals are for the biennia. Half of each total is used in
the summary table.

OHIO

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Ohio (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
Ohio State University	\$253,641	\$259,717
Clinical teaching	15,947	16,284
Ag research center	20,576	22,440
Cooperative extension	15,558	17,223
<i>Subtotal, OSU</i>	<i>305,722</i>	<i>315,664</i>
University of Cincinnati	128,931	133,247
Clinical teaching	10,943	11,326
<i>Subtotal, U of C</i>	<i>139,874</i>	<i>144,573</i>
Ohio University	83,055	88,264
University of Akron	76,274	78,265
University of Toledo	66,809	71,742
Kent State University	68,343	70,498
Wright State University	60,317	62,806
Bowling Green State University	59,503	60,533
Cleveland State University	55,219	56,471
Miami University	48,129	49,099
Youngstown State University	41,135	42,596
Shawnee State University	12,197	13,437
Central State University	12,445	12,754
Medical College of Ohio	28,183	29,854
Northeastern Med College	13,906	14,285
Case Western Reserve*	3,994	3,994
Community Colleges	118,809	129,416
University branches	50,941	54,419
Technical Colleges	82,079	97,632
Need-based aid**	75,828	87,341
Board of Regents	2,449	2,929
Special projects	27,478	31,588
Academic scholarships	3,940	3,940
Student choice grants***	22,806	25,533
Misc Health Educ	11,739	12,089
Total	\$1,471,174	\$1,559,722

*Subsidy to this private university for education in medicine

**Aid to students attending private and public schools

***Aid to students attending private schools

OKLAHOMA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Oklahoma (in thousands of dollars)

	Sums appropriated	
Institutions	1993-94	1994-95
University of Oklahoma	\$ 84,922	\$ 84,472
Health sciences center	57,427	57,167
Law center	3,732	3,732
Geological survey	2,025	2,025
<i>Subtotal, U of O</i>	<i>148,106</i>	<i>147,396</i>
Oklahoma State University	85,627	84,962
Ag experiment station	15,570	15,570
Ag extension division	14,730	14,730
Coll of veterinary medicine	8,178	8,178
Tech Branch-Okmulgee	10,997	10,997
Tech Branch-Oklahoma City	5,509	5,509
OK Coll of Osteopathic Med	8,034	8,034
<i>Subtotal, OSU</i>	<i>148,645</i>	<i>147,980</i>
University of Central Oklahoma	28,271	28,271
Northeastern State University	20,482	19,242
Southwestern State University	15,460	15,460
Cameron University	12,881	12,881
East Central State University	11,507	11,507
Southeastern State University	11,213	11,213
Langston University	7,469	6,223
Northwestern State University	5,189	5,189
University of Science & Arts	4,540	4,540
Panhandle State University	4,492	4,492
<i>Subtotal, SU's</i>	<i>121,504</i>	<i>119,018</i>
Junior Colleges		
Tulsa Junior College	20,052	20,052
Rose State College	15,127	15,127
Oklahoma City Comm College	11,271	11,271
Northeastern OK A&M College	6,851	6,851
Rogers State College	6,018	6,018
Eastern OK State College	4,388	4,388
Northern Oklahoma College	3,755	3,755
Western OK State College	3,396	3,396
Carl Albert State College	3,262	3,262
Connors State College	4,120	4,120
Murray State College	3,148	3,148
Seminole Junior College	3,128	3,128
Redlands Community College	2,600	2,600
<i>Subtotal, JC's</i>	<i>87,116</i>	<i>87,116</i>

(Continued from the previous column)

Other		
University Center at Tulsa	2,928	6,788
Ardmore Higher Ed Program	401	412
McCurtain County Higher Ed	430	440
Education television	852	874
Kerr Conference Center	110	110
Jane Brooks School-USAO	30	30
Fire service training	639	639
Social justice program	796	796
Scholar-leadership program	216	224
Higher education tuition aid	13,837	13,837
Teacher education assistance	2,018	2,018
Chiropractic ed assistance	48	48
Prospective teachers scholarships	173	172
Dependent youth & orphans	12	12
Special programs	524	524
Academic Scholar Program	6,705	6,705
Regional university scholarships		150
Startup cost for building		2,000
State Regent Administration	3,303	3,420
Enid Higher Ed Program	172	178
<i>Subtotal, Other</i>	<i>33,194</i>	<i>39,377</i>
Total	\$538,565	\$540,887

OREGON

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Oregon (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Oregon.....	\$ 54,321	\$ 51,177
Oregon Health Sciences U	37,751	38,348
Teaching hospital & clinics	15,655	16,679
Child development & rehab ctr	5,531	5,605
<i>Subtotal, OHSU</i>	<i>58,937</i>	<i>60,632</i>
Oregon State University	73,027	75,283
Ag experiment station	16,245	16,352
Coop extension service	12,458	12,543
<i>Subtotal, OSU</i>	<i>101,730</i>	<i>104,178</i>
Portland State University	44,076	45,491
Southern Oregon State College	13,859	14,215
Western Oregon State College	13,394	13,818
Oregon Inst of Technology	12,591	12,955
Eastern Oregon State College	9,370	9,697
Centralized activities	9,981	10,337
Ctr for Advanced Tech Educ	1,928	1,986
Student loans	64	230
WICHE	452	466
System-wide initiatives	4,614	4,614
<i>Subtotal, OSSHE</i>	<i>325,317</i>	<i>329,796</i>
Education Policy and Planning	136	139
State Scholarship Commission	12,340	12,589
Community Colleges	90,306	92,130
Total	\$428,099	\$434,654

PENNSYLVANIA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Pennsylvania (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
State-related Universities:		
Pennsylvania State U	\$250,126	\$250,135
Medical school	9,084	9,084
<i>Subtotal, PSU</i>	<i>259,210</i>	<i>259,219</i>
Temple University	133,156	132,815
Medical school	8,305	8,305
<i>Subtotal, TU</i>	<i>141,461</i>	<i>141,120</i>
University of Pittsburgh	133,043	133,602
Medical school	6,239	6,239
<i>Subtotal, U of P</i>	<i>139,282</i>	<i>139,841</i>
Lincoln U	10,040	10,049
<i>Subtotal, St Related</i>	<i>549,993</i>	<i>550,229</i>
State System of Higher Ed		
Indiana	49,338	51,325
West Chester	38,001	39,532
Millersville	27,646	28,760
Bloomsburg	27,356	28,458
Slippery Rock	27,342	28,444
Kutztown	26,156	27,210
Edinboro	25,432	26,457
Clarion	24,788	25,786
Shippensburg	23,953	24,918
California	23,485	24,431
East Stroudsburg	19,955	20,759
Lock Haven	14,895	15,495
Mansfield	14,585	15,173
Cheyney	12,316	12,501
Chancellor's office	1,790	1,860
System reserve		114
Social Equity Plan	1,388	1,397
Deferred maintenance	4,500	
Faculty development	400	400
Academy for Teaching	200	
University Center	282	293
McKeever Center	357	369
Rural postsecond education	500	
Labor studies	250	
Tuition challenge program	14,108	
<i>Subtotal, S U S</i>	<i>379,023</i>	<i>373,682</i>

(Continued from the previous column)

Community Colleges (est)	124,817	127,996
T Stevens State School of Tech	4,913	5,075
<i>Subtotal, Commonwealth segment</i> ...	<i>1,058,746</i>	<i>1,056,982</i>
Private, State-aided Institutions:		
University of Pennsylvania	17,914	23,806
Medical school	3,326	4,280
School of Veterinary Med	7,456	7,456
<i>Subtotal, U of P</i>	<i>28,696</i>	<i>35,542</i>
Thomas Jefferson U	7,659	9,982
Drexel University	4,233	5,446
Phila Coll Osteopathic Med	4,058	5,222
Hahnemann Med College	7,695	6,059
Medical College of Penn	3,166	4,202
Penn College of Optometry	1,203	1,548
Penn Coll of Podiatric Med	991	1,275
Philadelphia U of the Arts	1,011	1,493
Berean Training & Indust	1,252	1,152
Johnson School of Tech	202	202
Williamson Sch Mech Trades	73	73
<i>Subtotal, Pvt, St-aided</i>	<i>60,239</i>	<i>72,196</i>
Other Higher Education Aid:		
Penn Higher Ed Scholarships	187,550	206,300
Institutional assist grants	32,953	35,077
Student aid-matching grants	6,341	6,341
Equal oppor prof education	750	750
Information technology	2,000	1,200
Ed at correctional insts	122	122
Deaf, blind students	50	50
Ethnic heritage studies	100	100
Higher ed-rural initiatives	164	350
Loan forgiveness	4,440	5,010
Ag loan forgiveness	294	63
Higher ed for disadvantaged	7,497	7,600
Child care loan forgiveness		300
Tuition challenge program		31,758
Equipment		2,000
Interdepart transfers (est)	153,252	154,785
<i>Subtotal, other</i>	<i>395,513</i>	<i>451,806</i>
Total	\$1,514,498	\$1,580,984

RHODE ISLAND

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Rhode Island (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Rhode Island	\$ 56,306	\$ 62,687
Rhode Island College	27,700	30,853
Community College of RI	25,212	27,656
<i>Subtotal, U & C's</i>	<i>109,218</i>	<i>121,196</i>
Office of Higher Education	3,693	3,838
Total	\$112,911	\$125,034

SOUTH CAROLINA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in South Carolina (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
U of So Carolina, Main Campus.....	\$117,952	\$119,562
Medical school, Main Campus	18,799	19,057
Spartanburg campus	9,379	9,518
Aiken campus	7,565	7,678
Two-year campuses	10,096	10,248
<i>Subtotal, U of SC</i>	<i>163,791</i>	<i>166,063</i>
Clemson University	79,963	81,000
Ag Research, ext, inspect	42,998	44,158
<i>Subtotal, CU</i>	<i>122,961</i>	<i>125,158</i>
Medical U of So Carolina	75,908	76,874
Residency programs	13,159	13,363
Hospitals and clinics	18,360	18,617
<i>Subtotal, MUSC</i>	<i>107,427</i>	<i>108,854</i>
College of Charleston	21,308	21,606
So Carolina State University	18,641	18,897
Winthrop University	17,655	17,892
The Citadel	12,399	12,556
Francis Marion University	11,661	11,828
Coastal Carolina University*	9,948	10,084
Lander University	7,686	7,796
<i>Subtotal, S C's</i>	<i>99,298</i>	<i>100,659</i>
Commission on Higher Ed	1,972	1,928
Scholarships, loans, SREB	830	1,034
Desegregation funds	436	536
Cutting Edge	387	517
<i>Subtotal, CHE</i>	<i>3,625</i>	<i>4,015</i>
Grants to private coll students	15,508	16,346
Board, Tech & Comp Educ	111,638	113,368
Total	\$624,248	\$634,463

*Formerly a campus of the University of South Carolina.

SOUTH DAKOTA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in South Dakota (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
U of South Dakota	\$ 30,682	\$ 22,320
Medical school	8,735	7,430
<i>Subtotal, U of SD</i>	<i>39,417</i>	<i>29,750</i>
South Dakota State U	34,394	25,982
Ag experiment station	6,145	6,161
Coop extension service	4,837	4,842
Animal Disease Lab	860	868
<i>Subtotal, SDSU</i>	<i>46,236</i>	<i>37,853</i>
SD School of Mines & Tech	10,774	8,417
Northern State U	9,658	7,121
Black Hills State U	7,991	5,388
Dakota State U	5,681	4,701
Board Office	977	973
Utilities	2,954	2,865
Regents Information System	702	713
Future Fund	1,841	2,814
Student loans & scholarships	612	87
Other	2,103	1,404
Postsecondary vocational ed	9,637	10,837
Less estimated tuition	(27,554)	
Total	\$111,029	\$112,923

TENNESSEE

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Tennessee (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Tennessee		
Knoxville	\$135,046	\$140,178
Chattanooga	29,116	30,625
Martin	22,517	23,497
Space Institute	5,160	5,440
Medical Units		
College of Medicine	29,714	31,642
Family Medicine	3,442	3,716
UT Memphis	42,842	44,722
Ag experiment station	16,647	17,275
Ag extension service	19,105	20,044
Coll of Veterinary Medicine	10,162	10,744
Municipal Tech Advisory	1,066	1,120
County Tech Advisory Service	817	861
Institute for Public Service	3,847	4,002
University-wide admin	2,038	2,086
<i>Subtotal, UT</i>	<i>321,519</i>	<i>335,952</i>
Tennessee Board of Regents		
Board of Regents Universities		
Memphis State U	82,512	85,780
East Tennessee State U*	59,696	63,395
Middle Tennessee State U	54,411	58,600
Tennessee Technological U	35,133	36,415
Tennessee State U	27,877	29,625
Austin Peay State U	21,950	23,969
<i>Subtotal, BRU</i>	<i>281,579</i>	<i>297,784</i>
Two-Year Institutions		
Chattanooga	16,401	17,438
State Tech at Memphis	16,264	17,178
Shelby	13,990	15,195
Pellissippi	13,146	14,408
Roane	12,039	12,883
Walters	10,877	11,730
Volunteer	9,675	10,869
Nashville State Tech	8,949	9,228
Columbia	7,580	7,975
Cleveland	7,409	7,774
Jackson	7,350	7,757
Northeast	6,489	7,066
Motlow	6,437	6,878
Dyersburg	4,388	4,605
<i>Subtotal, 2-yr</i>	<i>140,994</i>	<i>150,984</i>

(Continued from the previous column)

Technology Centers	27,293	28,301
Foreign Language Inst	200	223
Bd of Regents, admin	2,638	2,721
<i>Subtotal, BoR System</i>	<i>452,704</i>	<i>480,013</i>
Higher Education Commission	1,446	1,543
Contract education**	2,271	2,309
Student Assistance Corp	17,147	19,857
Centers of Excellence	16,882	16,882
Campus Centers of Emphasis	1,227	1,227
Chairs of Excellence Endowment	3,366	3,366
Minority Teacher Education	250	250
Fee Discount and Waiver Prog	2,810	2,810
Academic Scholarship	230	252
Library technology	250	
Insurance	9,200	
Total	\$829,302	\$864,461

*Includes (in \$1,000s):

ETSU Coll of Medicine	16,686	18,107
ETSU Family Practice	2,507	2,682

**Includes SREB and other contractual programs which
are administered by the Higher Education Commission.

TEXAS

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Texas (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
U of Texas at Austin	\$219,722	\$218,367
UT at Arlington	68,582	67,665
UT at Brownsville	7,411	7,312
UT at Dallas	36,822	35,606
UT at El Paso	47,235	46,521
UT-Pan American	31,765	30,853
UT-Permian Basin	7,471	7,288
UT at San Antonio	41,613	41,202
UT at Tyler	11,904	11,789
UT Medical, Galveston	243,887	245,595
UT Health Science Centers		
Dallas	76,156	76,735
Houston	107,037	106,797
San Antonio	100,568	92,585
Tyler	22,163	22,044
System Cancer Center	113,334	112,548
System Administration	20	22
<i>Subtotal, UT System</i>	<i>1,135,690</i>	<i>1,122,929</i>
Texas A&M University	193,360	192,275
Health Science Center	14,613	14,484
Ag experiment station	43,506	43,074
Ag extension service	39,647	39,384
Forest Service	10,755	10,649
Engineer exper station	8,125	8,018
Engineer exten service	3,851	3,849
Animal control service	2,641	2,635
Veterinary diag lab	3,004	2,974
Transportation inst	1,979	1,958
Prairie View A&M U	18,299	18,020
Tarleton State U	16,448	16,014
A&M U at Galveston	7,520	7,566
Texas A&M U-Kingsville	22,375	22,387
Texas A&M U-Corpus Christi	22,241	22,340
Texas A&M International U	9,602	10,158
West Texas A&M U	17,637	17,433
System administration	23	25
<i>Subtotal, A&M System</i>	<i>435,626</i>	<i>433,243</i>
University of Houston	119,032	116,749
Clear Lake	17,762	17,319
Downtown	12,650	13,282
Victoria	3,820	3,779
System administration	699	769
<i>Subtotal, U of H</i>	<i>153,963</i>	<i>151,898</i>
Texas State U System		
Southwest Texas St U	47,792	46,927

(Continued from the previous column)

Sam Houston St U	29,436	28,819
Angelo State U	15,303	15,054
Sul Ross State U	8,334	8,401
Sul Ross State U-Uvalde	2,560	2,534
System administration	24	26
<i>Subtotal, TSU System</i>	<i>103,449</i>	<i>101,761</i>
Lamar University System		
Beaumont	31,311	30,548
Orange	3,240	3,187
Port Arthur	3,857	3,791
System administration	41	45
<i>Subtotal, LU</i>	<i>38,449</i>	<i>37,571</i>
Texas Tech U	92,008	89,015
Health science ctr	52,092	55,338
<i>Subtotal, TTU</i>	<i>144,100</i>	<i>144,353</i>
U of North Texas	73,483	73,144
Texas Coll Osteopathy	27,609	28,462
<i>Subtotal, U of NT</i>	<i>101,092</i>	<i>101,606</i>
East Texas State U	22,290	21,810
ETSU at Texarkana	3,512	3,432
<i>Subtotal, ETSU</i>	<i>25,802</i>	<i>25,242</i>
Texas St Tech Inst	52,984	52,814
Texas Woman's U	39,556	38,752
Texas Southern U	29,612	28,823
Stephen Austin St U	31,973	31,205
Midwestern State U	12,778	12,491
Fibers & Food Comm	1,415	1,413
National Research Lab	41,681	51,689
SREB	135	135
Higher Educ Fund	45,500	45,500
State aid to comm colls	644,871	638,212
Reductions in appropriations	(6,051)	(6,660)
Coordinating Board	7,115	6,985
Equalization grants	25,200	25,200
Baylor medical & dental	45,068	45,068
Family prac residency	7,929	7,929
Tech research	39,770	
Advance research	19,855	
Incentive grant	1,452	1,452
Remedial ed	5,980	5,980
College Work Study	1,936	1,936
Other	1,432	1,820
<i>Subtotal, CB</i>	<i>155,737</i>	<i>96,370</i>
Total	\$3,188,362	\$3,109,347

UTAH

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Utah (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Utah	\$121,799	\$129,691
Medical programs	17,904	18,767
Research & public service	5,908	6,230
<i>Subtotal, U of U</i>	<i>145,611</i>	<i>154,688</i>
Utah State University	64,613	70,140
Agricultural programs	14,689	15,386
Research & public service	3,024	3,173
<i>Subtotal, USU</i>	<i>82,326</i>	<i>88,699</i>
Four Year Universities		
Weber State University	40,371	42,492
Southern Utah University	15,144	16,530
<i>Subtotal, 4-yr</i>	<i>55,515</i>	<i>59,022</i>
Two Year Colleges		
Snow College	7,813	8,535
Dixie College	8,683	9,609
College of Eastern Utah	7,501	8,465
Utah Valley Comm College	17,420	19,687
Salt Lake Comm College	31,556	36,038
<i>Subtotal, 2-yr</i>	<i>72,973</i>	<i>82,334</i>
Bd of Regents & statewide		
Administration	4,738	7,455
Statewide programs	5,330	5,341
<i>Subtotal, SBR & Statewide</i>	<i>10,068</i>	<i>12,796</i>
Total	\$366,493	\$397,539

VERMONT

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Vermont (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Vermont	\$25,742	\$25,742
State Colleges	13,968	13,968
Interactive TV	451	481
<i>Subtotal, SC</i>	<i>14,419</i>	<i>14,449</i>
Student Assistance Corp	11,906	12,151
Educational TV	784	784
New England Higher Ed Compact	52	62
Ed Commission of the States	33	34
Total	\$52,936	\$53,222

VIRGINIA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Virginia (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
Four-Year Institutions		
VA Commonwealth University	\$102,703	\$108,163
University of Virginia	103,334	105,478
VA Poly Inst and State U	99,056	103,590
George Mason University	52,019	53,892
Old Dominion University	43,551	47,779
James Madison University	29,145	32,248
College of William and Mary	27,589	28,582
Radford University	24,211	26,757
Norfolk State University	19,365	21,303
Virginia State University	13,128	14,353
Longwood College	10,340	10,977
Christopher Newport U	9,186	10,659
Mary Washington College	9,351	10,198
Virginia Military Institute	8,475	9,339
Clinch Valley College	4,812	5,391
Subtotal, 4-Yr.....	556,265	588,709
Two-Year Institutions		
VA Community College System	174,334	182,904
Richard Bland College	2,495	2,961
Subtotal, 2-Yr	176,829	185,865
Student Aid*	48,535	57,747
Affiliated Agencies**		
UVA Hospital	21,202	330
VCU Health Science Hosp	8,730	140
VPI & SU Research Division	25,452	24,844
VPI & SU Extension Division	28,471	29,378
W&M, VA Inst of Marine Sci	10,960	11,420
MWC, Melchers-Monroe	179	208
Memorials		
Subtotal, A A's	94,994	66,320
Council of Higher Education		
Contracts	125	1,052
Scholarship assist (CSAP)	4,302	4,439
Tuition assist (TAGP)	18,630	18,963
Work Study Program	1,650	0
Virginia Scholars Program	540	540
SREB	135	135

(Continued from the previous column)

Outstanding Faculty Program	50	50
Eminent Scholars	5,972	6,572
Regional grants & contracts	437	623
Funds for Excellence	948	948
Library services	101	0
VA Space Grant Scholarship	50	100
Grad and undergrad assist	125	125
VA Teaching School Loan	150	0
Program		
VA Guaranteed Assist Program	250	250
Subtotal, CHE	36,629	36,823
Related Agencies		
Eastern VA Med Authority	9,031	12,228
Innovative Technology	8,658	8,237
Southeastern U Research Assc	2,821	821
VCBA-Equipment Trust Fund	11,789	16,021
VA Plan Equal Opportunity	3,719	3,819
SW Virginia Higher Ed Center	278	309
Subtotal, RS's	36,296	41,435
Total	\$949,548	\$976,899

*Includes appropriations made directly to state-supported
institutions, as well as student aid to: (in \$1,000s)

Dept of Health	775	885
Dept of Military Affairs	100	159
Total	875	1,044

**Over the two-year period, some agencies have experienced a
significant shift in funding from state appropriations to
other sources.

Note: Included in the totals are general fund appropriations
related to private institutions and non-state agencies (in \$1,000s)

Aid to students attending private	20,534	20,740
or out-of-state institutions		
Appropriations to non-state agencies	32,574	37,756
Total, private	53,108	58,496

WASHINGTON

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Washington (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Washington	\$252,327	\$242,689
Tacoma branch	3,436	3,765
Bothell branch	3,755	3,958
Subtotal, U of W	259,518	250,412
Washington State U	137,373	134,240
Vancouver branch	3,720	4,091
Tri-Cities branch	2,857	2,840
Spokane branch	3,344	3,404
Subtotal, WSU	147,294	144,575
Western Washington U	41,814	39,474
Eastern Washington U	37,235	35,217
Central Washington U	33,496	32,647
Evergreen State College	18,948	17,951
Community Colleges	359,586	350,433
Spokane Joint Center	178	533
Higher Ed Coord Board	2,507	5,856
Financial aid	62,049	65,744
Subtotal, HECB	64,556	71,600
Total	\$962,625	\$942,842

WEST VIRGINIA

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in West Virginia (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
State University System		
WV University*	\$98,940	\$101,340
Health Science Center**	47,590	48,327
WVU at Parkersburg	5,497	5,625
Subtotal, WVU	152,027	155,292
Marshall University	33,751	35,200
School of Medicine	9,725	9,906
Subtotal, MU	43,476	45,106
WV College Grad Studies	6,096	6,230
WV School Osteopathic Med	5,436	5,546
Health Sciences Fund	149	148
Primary health education	3,960	3,960
Rural health initiative	1,980	1,980
Microcomp Labs Teacher Ed	255	
System Office	492	503
Subtotal, SUS	213,871	218,765
State College System		
Fairmont State College	13,503	14,382
WV Institute of Tech	9,979	9,760
WV State College	10,467	10,744
West Liberty State College	8,295	8,153
Shepherd College	8,105	8,316
Concord College	6,982	7,084
Glenville State College	5,831	5,964
Bluefield State College	5,765	5,828
WV Northern Comm College	4,365	4,404
Southern WV Comm College	4,515	4,846
Microcomp Labs Teacher Ed	345	
Special Consideration 10%		154
System Office	347	353
Subtotal, SCS	78,499	79,988
Other Appropriation Items		
Central Office Admin	868	896
Higher Ed Grant Program	3,757	4,507
Underwood-Smith Scholarship	570	410
Tuition contract programs	600	600
Minority doctoral program	90	90
Humanities Council	90	
Computer Center	2,089	2,138
Subtotal, other	8,064	8,641
Less lottery proceeds	(3,520)	(3,520)
Total	\$296,914	\$303,874

*Includes Potomac State University of WVU.

**Includes dedicated soft drink taxes.

WISCONSIN

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Wisconsin (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94	1994-95
University of Wisconsin System		
Doctoral Cluster		
Madison	\$287,152	\$301,686
University Hospitals	2,282	2,282
Subtotal, UW, Madison	289,434	303,968
Milwaukee	94,762	98,339
Subtotal, doctoral	384,196	402,307
University Centers		
Oshkosh	35,235	36,798
Eau Claire	35,922	37,177
Stevens Point	31,504	32,834
Whitewater	29,437	30,900
La Crosse	28,454	29,913
Stout	27,606	28,878
River Falls	19,733	21,639
Platteville	20,533	21,270
Parkside	18,089	18,812
Green Bay	16,740	17,116
Superior	11,562	11,977
Subtotal, U's	274,815	287,314
Centers (2 year)	24,524	26,512
Extension	49,707	51,160
System Administration	9,562	9,924
Systemwide Programs	14,565	13,691
Subtotal, UW-system	757,369	790,908
Voc, Tech, Adult Ed System	120,865	126,964
Medical Coll of Wisconsin	7,908	8,381
Higher Ed Aids Board	50,014	53,016
Total	\$936,156	\$979,269

WYOMING

State tax-fund appropriations for the operating expenses
of higher education for fiscal years 1993-94 and 1994-95
in Wyoming (in thousands of dollars)

Institutions	Sums appropriated	
	1993-94(R)	1994-95
University of Wyoming	\$ 79,670	\$ 82,223
Community Colleges	42,071	43,449
Comm Coll Commission	821	1,020
Subtotal, CC	42,892	44,470
WICHE	2,132	1,989
Total	\$124,694	\$128,682

Note: Totals reflect one-half of the biennial appropriations.

References

Brownstein, Ronald. "States' Medicaid Costs Top Higher Education Outlays." *Los Angeles Times*, July 27, 1993.

Celis, William. "Student Loans: A Longtime Irritation." *The New York Times*, May 2, 1994.

DePalma, Anthony. "Panel Set to Urge Overhaul of Aid for College Students." *The New York Times*, February 3, 1993.

El-Khawas, Elaine. *Campus Trends 1994*. Washington, DC: American Council on Education, 1994.

Finn, Chester E. Jr. *Why Are People Beating Up on Higher Education?* The Aspen Institute: Aspen, Colorado, August, 1990.

Friedman, Thomas L. "Clinton Proposes Service Program to Aid Students." *The New York Times*, May 1, 1993.

Gray, Jerry. "Plan Would Replace Higher Education Department." *The New York Times*, May 6, 1994.

Gross, Jane. "More Young Californians Spurn Their Strained University System." *The New York Times*, September 1, 1993.

Hartle, Terry W. "How People Pay for College: A Dramatic Shift." *The Chronicle of Higher Education*, November 9, 1994.

Hines, Edward R. "National Trends in State Higher Education Support." Presented at the Policy Seminar, Association for the Study of Higher Education, Pittsburgh, 1993.

Hollander, T. Edward. "Coordinating Boards Under Attack." *The Chronicle of Higher Education*, April 20, 1994.

Honan, William H. "Completing College in Only Three Years? Idea Is Gaining Support Nationwide." *The New York Times*, September 29, 1993.

Honan, William H. "New Pressures on the University." *The New York Times*, January 9, 1994.

Ihrig, Weldon E. "A 'Public Corporation' Plan for Higher Education." Presented at the Annual In-Service Program, State Higher Education Finance Officers, Seattle, August, 1994.

Jordan, Mary. "Universities Look to Streamlining, More Sharing of Resources." *The Washington Post*, November 21, 1993.

Lively, Kit. "Big Tuition Increases and Deep Budget Cuts Cause Enrollment to Plummet at California Public Colleges." *The Chronicle of Higher Education*, January 12, 1994.

Lively, Kit and Joye Mercer. "Higher Education and The States." *The Chronicle of Higher Education*, January 5, 1994.

McLarin, Kimberly J. "Deregulating Higher Education." *The New York Times*, April 12, 1994.

Mercer, Joye. "A Bigger Piece of the Pie." *The Chronicle of Higher Education*, July 13, 1994.

Mercer, Joye and Kit Lively. "Higher Education and The States." *The Chronicle of Higher Education*, January 6, 1993.

Navarro, Peter. "The University of California's Slow Death by Malign Neglect Must Stop." *Los Angeles Times*, December 19, 1993.

Quenzer, Davis E. Personal Correspondence 1994.

Ruppert, Sandra S., ed. *Charting Higher Education Accountability*. Denver: Education Commission of the States, 1994.

Trombley, William. "Trouble to the North," and "The Politics of Education." *Crosstalk 2:3* (October 1994). A Quarterly Publication of The California Higher Education Policy Center.

Zapler, Michael. "Tuition and Training Are Top College Issues in Gubernatorial Races." *The Chronicle of Higher Education*, November 2, 1994.



State Higher Education Executive Officers
707 Seventeenth Street, Suite 2700
Denver, Colorado 80202

ISBN 1-881543-06-4



U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement (OERI)
Educational Resources Information Center (ERIC)



NOTICE

REPRODUCTION BASIS



This document is covered by a signed "Reproduction Release (Blanket)" form (on file within the ERIC system), encompassing all or classes of documents from its source organization and, therefore, does not require a "Specific Document" Release form.



This document is Federally-funded, or carries its own permission to reproduce, or is otherwise in the public domain and, therefore, may be reproduced by ERIC without a signed Reproduction Release form (either "Specific Document" or "Blanket").